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Honorable Marc L. Barreca
Chapter 7
Hearing Date: March 18, 2015
Hearing Time: 1:00 p.m.
Hearing Place: Kitsap County Courthouse
614 Division St., Courtroom 104, Port Orchard, WA
Response Date: March 11, 2015

UNITED STATES BANKRUPTCY COURT
WESTERN DISTRICT OF WASHINGTON
AT SEATTLE

In re

CASEY R. INGELS,

Debtor.

JOHN S. PETERSON, as Bankruptcy Trustee,

Plaintiff,

vs.

CASEY R. INGELS,

Defendant.

Case No. 14-10421-MLB

Adversary No. 14-01387-MLB

DECLARATION OF CASEY INGELS IN
SUPPORT OF DEFENDANT'S REPLY

Casey Ingels states as follows:

1. I am over the age of eighteen years and I am a citizen of the United States. I
am knowledgeable regarding the facts in this Declaration and am competent to testify to the
same.

DECLARATION OF CASEY INGELS IN SUPPORT OF
DEFENDANT'S REPLY- 1

THE TRACY LAW GROUP PLLC
720 Olive Way, Suite 1000
Seattle, WA 98101
206-624-9894 phone / 206-624-8598 fax

1 2. My bankruptcy counsel, Noel Shillito, filed an amendment to my bankruptcy
2
3 schedules on April 18, 2014, disclosing the Dekoven Property held by the MJ Ray Ingels
4
5 Irrevocable Trust and disclosing my liability owed to the creditor holding a secured claim
6
7 against the Dekoven Property owned by the MJ Ray Ingels Irrevocable Trust. See Exhibit
8
9 A, Amendments to Schedule A and D filed on April 18, 2014.
10

11
12 3. My bankruptcy counsel filed an amendment to the Statement of Financial
13
14 Affairs on May 14, 2014, to show my independent contractor income after I first received
15
16 my 1099 statements for those years. See Exhibit B, Amendment to Statement of Financial
17
18 Affairs.
19

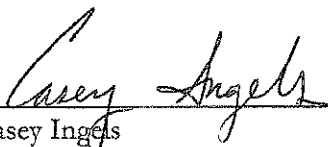
20
21 4. All of the interest only payments the I made on the Promissory Note prior to
22
23 the bankruptcy filing were made outside of the two years that could require disclosure on the
24
25 Statement of Financial Affairs #10 regarding transfers.
26

27
28 5. The down payment provided by myself to purchase the Irrevocable Trust's
29
30 Dekoven Property was made more than four years prior to the bankruptcy filing.
31

32 6. I testified truthfully at the Meeting of Creditors that I did not know what
33
34 LLC the Dekoven Property was transferred to or when the Dekoven Property was
35
36 transferred, as I was not involved in the transfer of the Dekoven Property cited by the
37
38 Plaintiff.
39

40
41 I declare under penalty of perjury that the foregoing is true and correct.
42

43
44 DATED this 13th day of March 2015.
45

46
47

Casey Ingels

DECLARATION OF CASEY INGELS IN SUPPORT OF
DEFENDANT'S REPLY- 2

THE TRACY LAW GROUP PLLC
720 Olive Way, Suite 1000
Seattle, WA 98101
206-624-9894 phone / 206-624-8598 fax

EXHIBIT A

In re **Casey Ray Ingels**Case No. **14-10421**

Debtor

SCHEDULE A - REAL PROPERTY - AMENDED

Except as directed below, list all real property in which the debtor has any legal, equitable, or future interest, including all property owned as a cotenant, community property, or in which the debtor has a life estate. Include any property in which the debtor holds rights and powers exercisable for the debtor's own benefit. If the debtor is married, state whether husband, wife, both, or the marital community own the property by placing an "H," "W," "J," or "C" in the column labeled "Husband, Wife, Joint, or Community." If the debtor holds no interest in real property, write "None" under "Description and Location of Property."

Do not include interests in executory contracts and unexpired leases on this schedule. List them in Schedule G - Executory Contracts and Unexpired Leases.

If an entity claims to have a lien or hold a secured interest in any property, state the amount of the secured claim. See Schedule D. If no entity claims to hold a secured interest in the property, write "None" in the column labeled "Amount of Secured Claim." If the debtor is an individual or if a joint petition is filed, state the amount of any exemption claimed in the property only in Schedule C - Property Claimed as Exempt.

Description and Location of Property	Nature of Debtor's Interest in Property	Husband, Wife, Joint, or Community	Current Value of Debtor's Interest in Property, without Deducting any Secured Claim or Exemption	Amount of Secured Claim
Property located at 17011 South Vaughn Rd KPN Vaughn, WA 98394 2014 Pierce County Tax Assessed Value \$1,322,700		-	1,322,700.00	1,657,672.72
Property located at 1225 North Yakima Avenue Tacoma, WA 98403 2014 Pierce County Tax Assessed Value \$531,700		-	531,700.00	1,656,000.00
Foreclosure pending March 14, 2014				
Property located at 207 Broadway Unit Ste 500 Tacoma, WA 2014 Pierce County Tax Assessed Value \$958,500 Taxable Value \$281,000 Debtor is unsure as to whether or not the property has been foreclosed upon.		-	958,500.00	Unknown
Property in MJ Ray Ingels Irrevocable Trust 9830 Dekoven Drive SW Lakewood, WA 98496 2014 Pierce County Tax Assessed Value \$505,300		-	505,300.00	633,000.00

Sub-Total > **3,318,200.00** (Total of this page)Total > **3,318,200.00**

0 continuation sheets attached to the Schedule of Real Property

(Report also on Summary of Schedules)

In re **Casey Ray Ingels**Case No. **14-10421**

Debtor

SCHEDULE B - PERSONAL PROPERTY - AMENDED

Except as directed below, list all personal property of the debtor of whatever kind. If the debtor has no property in one or more of the categories, place an "x" in the appropriate position in the column labeled "None." If additional space is needed in any category, attach a separate sheet properly identified with the case name, case number, and the number of the category. If the debtor is married, state whether husband, wife, both, or the marital community own the property by placing an "H," "W," "J," or "C" in the column labeled "Husband, Wife, Joint, or Community." If the debtor is an individual or a joint petition is filed, state the amount of any exemptions claimed only in Schedule C - Property Claimed as Exempt.

Do not list interests in executory contracts and unexpired leases on this schedule. List them in Schedule G - Executory Contracts and Unexpired Leases.

If the property is being held for the debtor by someone else, state that person's name and address under "Description and Location of Property." If the property is being held for a minor child, simply state the child's initials and the name and address of the child's parent or guardian, such as "A.B., a minor child, by John Doe, guardian." Do not disclose the child's name. See, 11 U.S.C. §112 and Fed. R. Bankr. P. 1007(m).

Type of Property	N O N E	Description and Location of Property	Husband, Wife, Joint, or Community	Current Value of Debtor's Interest in Property, without Deducting any Secured Claim or Exemption
1. Cash on hand	X			
2. Checking, savings or other financial accounts, certificates of deposit, or shares in banks, savings and loan, thrift, building and loan, and homestead associations, or credit unions, brokerage houses, or cooperatives.		Checking account with Bank of Coeur d' Alene	-	6,058.34
		Checking account with Chase Bank - account is overdrawn	-	0.00
3. Security deposits with public utilities, telephone companies, landlords, and others.	X			
4. Household goods and furnishings, including audio, video, and computer equipment.		Household goods and furnishings	-	1,500.00
5. Books, pictures and other art objects, antiques, stamp, coin, record, tape, compact disc, and other collections or collectibles.	X			
6. Wearing apparel.		Clothing	-	200.00
7. Furs and jewelry.	X			
8. Firearms and sports, photographic, and other hobby equipment.	X			
9. Interests in insurance policies. Name insurance company of each policy and itemize surrender or refund value of each.		Term life insurance policy through Protective Life Insurance Company - \$0 cash value	-	0.00
		Term life insurance policy through USAA - \$0 cash value	-	0.00
10. Annuities. Itemize and name each issuer.	X			

Sub-Total > **7,758.34**
(Total of this page)

3 continuation sheets attached to the Schedule of Personal Property

In re Casey Ray IngelsCase No. 14-10421

Debtor

SCHEDULE B - PERSONAL PROPERTY - AMENDED

(Continuation Sheet)

Type of Property	N O N E	Description and Location of Property	Husband, Wife, Joint, or Community	Current Value of Debtor's Interest in Property, without Deducting any Secured Claim or Exemption
11. Interests in an education IRA as defined in 26 U.S.C. § 530(b)(1) or under a qualified State tuition plan as defined in 26 U.S.C. § 529(b)(1). Give particulars. (File separately the record(s) of any such interest(s). 11 U.S.C. § 521(c).)	X			
12. Interests in IRA, ERISA, Keogh, or other pension or profit sharing plans. Give particulars.	X			
13. Stock and interests in incorporated and unincorporated businesses. Itemize.	X			
14. Interests in partnerships or joint ventures. Itemize.	X			
15. Government and corporate bonds and other negotiable and nonnegotiable instruments.	X			
16. Accounts receivable.	X			
17. Alimony, maintenance, support, and property settlements to which the debtor is or may be entitled. Give particulars.	X			
18. Other liquidated debts owed to debtor including tax refunds. Give particulars.	X			
19. Equitable or future interests, life estates, and rights or powers exercisable for the benefit of the debtor other than those listed in Schedule A - Real Property.	X			
20. Contingent and noncontingent interests in estate of a decedent, death benefit plan, life insurance policy, or trust.		MJ Ray Ingels Family Irrevocable Trust - Only asset of the Trust is property located at 9830 Dekoven Dr SW, Lakewood, WA. The Pierce County Tax Assessed Value of the property is \$505,300 and the mortgage debt is \$633,000. The property does not have any equity.	-	Unknown

Sub-Total > 0.00
(Total of this page)

Sheet 1 of 3 continuation sheets attached
to the Schedule of Personal Property

In re **Casey Ray Ingels**Case No. **14-10421**

Debtor

SCHEDULE B - PERSONAL PROPERTY - AMENDED

(Continuation Sheet)

Type of Property	N O N E	Description and Location of Property	Husband, Wife, Joint, or Community	Current Value of Debtor's Interest in Property, without Deducting any Secured Claim or Exemption
21. Other contingent and unliquidated claims of every nature, including tax refunds, counterclaims of the debtor, and rights to setoff claims. Give estimated value of each.	X			
22. Patents, copyrights, and other intellectual property. Give particulars.	X			
23. Licenses, franchises, and other general intangibles. Give particulars.	X			
24. Customer lists or other compilations containing personally identifiable information (as defined in 11 U.S.C. § 101(41A)) provided to the debtor by individuals in connection with obtaining a product or service from the debtor primarily for personal, family, or household purposes.	X			
25. Automobiles, trucks, trailers, and other vehicles and accessories.	X			
26. Boats, motors, and accessories.	X			
27. Aircraft and accessories.	X			
28. Office equipment, furnishings, and supplies.	X			
29. Machinery, fixtures, equipment, and supplies used in business.	X			
30. Inventory.	X			
31. Animals.	X			
32. Crops - growing or harvested. Give particulars.	X			
33. Farming equipment and implements.	X			
34. Farm supplies, chemicals, and feed.	X			

Sub-Total > **0.00**
(Total of this page)

Sheet 2 of 3 continuation sheets attached
to the Schedule of Personal Property

In re **Casey Ray Ingels**Case No. **14-10421**

Debtor

SCHEDULE B - PERSONAL PROPERTY - AMENDED

(Continuation Sheet)

Type of Property	N O N E	Description and Location of Property	Husband, Wife, Joint, or Community	Current Value of Debtor's Interest in Property, without Deducting any Secured Claim or Exemption
35. Other personal property of any kind not already listed. Itemize.		Litigation pending in Pierce County Superior Court against Forecast Approach, LLC under Cause 13-2-05726-9. - Case was dismissed without prejudice on 1/27/14.	-	0.00

Sub-Total > **0.00**
 (Total of this page)
 Total > **7,758.34**

Sheet 3 of 3 continuation sheets attached
 to the Schedule of Personal Property

(Report also on Summary of Schedules)

In re **Casey Ray Ingels**Case No. **14-10421**

Debtor

SCHEDULE C - PROPERTY CLAIMED AS EXEMPT - AMENDEDDebtor claims the exemptions to which debtor is entitled under:
(Check one box)☒ 11 U.S.C. §522(b)(2)☐ 11 U.S.C. §522(b)(3)☐ Check if debtor claims a homestead exemption that exceeds
\$155,675. (Amount subject to adjustment on 4/1/16, and every three years thereafter
with respect to cases commenced on or after the date of adjustment.)

Description of Property	Specify Law Providing Each Exemption	Value of Claimed Exemption	Current Value of Property Without Deducting Exemption
<u>Checking, Savings, or Other Financial Accounts, Certificates of Deposit</u>			
Checking account with Bank of Coeur d' Alene	11 U.S.C. § 522(d)(5)	6,058.34	6,058.34
<u>Household Goods and Furnishings</u>			
Household goods and furnishings	11 U.S.C. § 522(d)(3)	1,500.00	1,500.00
<u>Wearing Apparel</u>			
Clothing	11 U.S.C. § 522(d)(3)	200.00	200.00

Total: **7,758.34** **7,758.34**0 continuation sheets attached to Schedule of Property Claimed as Exempt

In re **Casey Ray Ingels**Case No. **14-10421**

Debtor

SCHEDULE D - CREDITORS HOLDING SECURED CLAIMS - AMENDED

State the name, mailing address, including zip code, and last four digits of any account number of all entities holding claims secured by property of the debtor as of the date of filing of the petition. The complete account number of any account the debtor has with the creditor is useful to the trustee and the creditor and may be provided if the debtor chooses to do so. List creditors holding all types of secured interests such as judgment liens, garnishments, statutory liens, mortgages, deeds of trust, and other security interests.

List creditors in alphabetical order to the extent practicable. If a minor child is a creditor, the child's initials and the name and address of the child's parent or guardian, such as "A.B., a minor child, by John Doe, guardian." Do not disclose the child's name. See, 11 U.S.C. §112 and Fed. R. Bankr. P. 1007(m). If all secured creditors will not fit on this page, use the continuation sheet provided.

If any entity other than a spouse in a joint case may be jointly liable on a claim, place an "X" in the column labeled "Codebtor", include the entity on the appropriate schedule of creditors, and complete Schedule H - Codebtors. If a joint petition is filed, state whether the husband, wife, both of them, or the marital community may be liable on each claim by placing an "H", "W", "J", or "C" in the column labeled "Husband, Wife, Joint, or Community".

If the claim is contingent, place an "X" in the column labeled "Contingent". If the claim is unliquidated, place an "X" in the column labeled "Unliquidated". If the claim is disputed, place an "X" in the column labeled "Disputed". (You may need to place an "X" in more than one of these three columns.)

Total the columns labeled "Amount of Claim Without Deducting Value of Collateral" and "Unsecured Portion, if Any" in the boxes labeled "Total(s)" on the last sheet of the completed schedule. Report the total from the column labeled "Amount of Claim" also on the Summary of Schedules and, if the debtor is an individual with primarily consumer debts, report the total from the column labeled "Unsecured Portion" on the Statistical Summary of Certain Liabilities and Related Data.

☐ Check this box if debtor has no creditors holding secured claims to report on this Schedule D.

CREDITOR'S NAME AND MAILING ADDRESS INCLUDING ZIP CODE, AND ACCOUNT NUMBER (See instructions above.)	C O D E B T O R	H W J C	Husband, Wife, Joint, or Community DATE CLAIM WAS INCURRED, NATURE OF LIEN, AND DESCRIPTION AND VALUE OF PROPERTY SUBJECT TO LIEN	C O N T I N G E N T	U N L I Q U I D A T E D	D I S P U T E D	AMOUNT OF CLAIM WITHOUT DEDUCTING VALUE OF COLLATERAL	UNSECURED PORTION, IF ANY
Account No. BAC Home Loans Servicing LP 400 Countrywide Way SV-35 Simi Valley, CA 93065		X	Mortgage Property located at 207 Broadway Unit Ste 500 Tacoma, WA 2014 Pierce County Tax Assessed Value \$958,500 Taxable Value \$281,000 Debtor is unsure as to whether or not				1,100,000.00	141,500.00
Account No. Bank of America Home Loan PO Box 650070 Dallas, TX 75265		X	First mortgage Property located at 17011 South Vaughn Rd KPN Vaughn, WA 98394 2014 Pierce County Tax Assessed Value \$1,322,700				1,500,000.00	334,972.72
Account No. Wendy Moullet Ryan Swanson & Cleveland, PLLC 1201 Third Avenue Ste 3400 Seattle, WA 98101-3034			Representing: Bank of America Home Loan				Notice Only	
Account No. Fieldstone Mortgage 11000 Brokenland Parkway #600 Columbia, MD 21044		X	First mortgage Property located at 1225 North Yakima Avenue Tacoma, WA 98403 2014 Pierce County Tax Assessed Value \$531,700 Foreclosure pending March 14, 2014				556,000.00	24,300.00
Subtotal (Total of this page)							3,156,000.00	500,772.72

2 continuation sheets attached

In re **Casey Ray Ingels**Case No. **14-10421**

Debtor

SCHEDULE D - CREDITORS HOLDING SECURED CLAIMS - AMENDED
(Continuation Sheet)

CREDITOR'S NAME AND MAILING ADDRESS INCLUDING ZIP CODE, AND ACCOUNT NUMBER (See instructions.)	C O D E D E B T O R	H U S B A N D , W I F E , J O I N T , O R C O M M U N I T Y	DATE CLAIM WAS INCURRED, NATURE OF LIEN, AND DESCRIPTION AND VALUE OF PROPERTY SUBJECT TO LIEN	C O N T I N G E N T	U N L I Q U I D A T E D	D I S P U T E D	AMOUNT OF CLAIM WITHOUT DEDUCTING VALUE OF COLLATERAL	UNSECURED PORTION, IF ANY
Account No. Ocwen Loan Servicing, LLC PO Box 785057 Orlando, FL 32878-5057			Representing: Fieldstone Mortgage				Notice Only	
			Value \$					
Account No. Quality Loan Service Corp 2141 5th Avenue San Diego, CA 92101			Representing: Fieldstone Mortgage				Notice Only	
			Value \$					
Account No. Foundation Bank 1110 112th Ave NE #200 Bellevue, WA 98004		X -	Second mortgage Property located at 1225 North Yakima Avenue Tacoma, WA 98403 2014 Pierce County Tax Assessed Value \$531,700					
			Foreclosure pending March 14, 2014					
			Value \$ 531,700.00				1,100,000.00	1,100,000.00
Account No. Frontier Financial Group 631 North Stephanie St #419 Henderson, NV 89014		X -	207 Broadway #500 - Cross Collateralized by parcels which have been foreclosed Business debt - Metropolitan Real Estate Development, LLC & 405 6th Avenue, LLC					
			Value \$ 0.00				13,193,644.49	13,193,644.49
Account No. Milton Reimers Schwabe Williamson & Wyatt, PC 1420 5th Avenue Ste 3400 Seattle, WA 98101-3400			Representing: Frontier Financial Group				Notice Only	
			Value \$					
Subtotal (Total of this page)							14,293,644.49	14,293,644.49

Sheet **1** of **2** continuation sheets attached to
Schedule of Creditors Holding Secured Claims

In re **Casey Ray Ingels**Case No. **14-10421**

Debtor

SCHEDULE D - CREDITORS HOLDING SECURED CLAIMS - AMENDED (Continuation Sheet)

CREDITOR'S NAME AND MAILING ADDRESS INCLUDING ZIP CODE, AND ACCOUNT NUMBER (See instructions.)	C O D E D E R	H U S B A N D W I F E J O I N T O R	DATE CLAIM WAS INCURRED, NATURE OF LIEN, AND DESCRIPTION AND VALUE OF PROPERTY SUBJECT TO LIEN	C O N T I N G E N T	U N L I Q U I T E D	D I S P U T E D	AMOUNT OF CLAIM WITHOUT DEDUCTING VALUE OF COLLATERAL	UNSECURED PORTION, IF ANY
Account No.								
Union Bank PO Box 2215 Everett, WA 98213-0215			Representing: Frontier Financial Group				Notice Only	
Account No.			Value \$					
Granville Building HOA Attn: Patricia Army 4957 Lakemont Blvd Ste C-4#133 Bellevue, WA 98006	X	-	Condo Dues Property located at 207 Broadway Unit Ste 500 Tacoma, WA 2014 Pierce County Tax Assessed Value \$958,500 Taxable Value \$281,000 Debtor is unsure as to whether or not				Unknown	Unknown
Account No.			Value \$					
Internal Revenue Service Centralized Insolvency PO Box 7346 Philadelphia, PA 19101-7346	X	-	Secured tax lien Property located at 17011 South Vaughn Rd KPN Vaughn, WA 98394 2014 Pierce County Tax Assessed Value \$1,322,700				157,672.72	0.00
Account No.			Value \$					
James B Paulson & Timothy A Ryerson Successor Trustees of Living Trust of James & Marijane Paulson 8800 NE 176th Street Bothell, WA 98011	X	-	Personal Guarantee Property in MJ Ray Ingels Irrevokable Trust 9830 Dekoven Drive SW Lakewood, WA 98496 2014 Pierce County Tax Assessed Value \$505,300				633,000.00	127,700.00
Account No.			Value \$					
			Value \$					
Subtotal (Total of this page)							790,672.72	127,700.00
Total (Report on Summary of Schedules)							18,240,317.21	14,922,117.21

Sheet **2** of **2** continuation sheets attached to
Schedule of Creditors Holding Secured Claims

In re **Casey Ray Ingels**Case No. **14-10421**

Debtor

SCHEDULE E - CREDITORS HOLDING UNSECURED PRIORITY CLAIMS - AMENDED

A complete list of claims entitled to priority, listed separately by type of priority, is to be set forth on the sheets provided. Only holders of unsecured claims entitled to priority should be listed in this schedule. In the boxes provided on the attached sheets, state the name, mailing address, including zip code, and last four digits of the account number, if any, of all entities holding priority claims against the debtor or the property of the debtor, as of the date of the filing of the petition. Use a separate continuation sheet for each type of priority and label each with the type of priority.

The complete account number of any account the debtor has with the creditor is useful to the trustee and the creditor and may be provided if the debtor chooses to do so. If a minor child is a creditor, state the child's initials and the name and address of the child's parent or guardian, such as "A.B., a minor child, by John Doe, guardian." Do not disclose the child's name. See, 11 U.S.C. § 112 and Fed. R. Bankr. P. 1007(m).

If any entity other than a spouse in a joint case may be jointly liable on a claim, place an "X" in the column labeled "Codebtor," include the entity on the appropriate schedule of creditors, and complete Schedule H-Codebtors. If a joint petition is filed, state whether the husband, wife, both of them, or the marital community may be liable on each claim by placing an "H," "W," "J," or "C" in the column labeled "Husband, Wife, Joint, or Community." If the claim is contingent, place an "X" in the column labeled "Contingent." If the claim is unliquidated, place an "X" in the column labeled "Unliquidated." If the claim is disputed, place an "X" in the column labeled "Disputed." (You may need to place an "X" in more than one of these three columns.)

Report the total of claims listed on each sheet in the box labeled "Subtotals" on each sheet. Report the total of all claims listed on this Schedule E in the box labeled "Total" on the last sheet of the completed schedule. Report this total also on the Summary of Schedules.

Report the total of amounts entitled to priority listed on each sheet in the box labeled "Subtotals" on each sheet. Report the total of all amounts entitled to priority listed on this Schedule E in the box labeled "Totals" on the last sheet of the completed schedule. Individual debtors with primarily consumer debts report this total also on the Statistical Summary of Certain Liabilities and Related Data.

Report the total of amounts not entitled to priority listed on each sheet in the box labeled "Subtotals" on each sheet. Report the total of all amounts not entitled to priority listed on this Schedule E in the box labeled "Totals" on the last sheet of the completed schedule. Individual debtors with primarily consumer debts report this total also on the Statistical Summary of Certain Liabilities and Related Data.

☐ Check this box if debtor has no creditors holding unsecured priority claims to report on this Schedule E.

TYPES OF PRIORITY CLAIMS (Check the appropriate box(es) below if claims in that category are listed on the attached sheets)☐ **Domestic support obligations**

Claims for domestic support that are owed to or recoverable by a spouse, former spouse, or child of the debtor, or the parent, legal guardian, or responsible relative of such a child, or a governmental unit to whom such a domestic support claim has been assigned to the extent provided in 11 U.S.C. § 507(a)(1).

☐ **Extensions of credit in an involuntary case**

Claims arising in the ordinary course of the debtor's business or financial affairs after the commencement of the case but before the earlier of the appointment of a trustee or the order for relief. 11 U.S.C. § 507(a)(3).

☐ **Wages, salaries, and commissions**

Wages, salaries, and commissions, including vacation, severance, and sick leave pay owing to employees and commissions owing to qualifying independent sales representatives up to \$12,475* per person earned within 180 days immediately preceding the filing of the original petition, or the cessation of business, whichever occurred first, to the extent provided in 11 U.S.C. § 507(a)(4).

☐ **Contributions to employee benefit plans**

Money owed to employee benefit plans for services rendered within 180 days immediately preceding the filing of the original petition, or the cessation of business, whichever occurred first, to the extent provided in 11 U.S.C. § 507(a)(5).

☐ **Certain farmers and fishermen**

Claims of certain farmers and fishermen, up to \$6,150* per farmer or fisherman, against the debtor, as provided in 11 U.S.C. § 507(a)(6).

☐ **Deposits by individuals**

Claims of individuals up to \$2,775* for deposits for the purchase, lease, or rental of property or services for personal, family, or household use, that were not delivered or provided. 11 U.S.C. § 507(a)(7).

☒ **Taxes and certain other debts owed to governmental units**

Taxes, customs duties, and penalties owing to federal, state, and local governmental units as set forth in 11 U.S.C. § 507(a)(8).

☐ **Commitments to maintain the capital of an insured depository institution**

Claims based on commitments to the FDIC, RTC, Director of the Office of Thrift Supervision, Comptroller of the Currency, or Board of Governors of the Federal Reserve System, or their predecessors or successors, to maintain the capital of an insured depository institution. 11 U.S.C. § 507(a)(9).

☐ **Claims for death or personal injury while debtor was intoxicated**

Claims for death or personal injury resulting from the operation of a motor vehicle or vessel while the debtor was intoxicated from using alcohol, a drug, or another substance. 11 U.S.C. § 507(a)(10).

* Amount subject to adjustment on 4/01/16, and every three years thereafter with respect to cases commenced on or after the date of adjustment.

1 continuation sheets attached

In re Casey Ray IngelsCase No. 14-10421

Debtor

SCHEDULE E - CREDITORS HOLDING UNSECURED PRIORITY CLAIMS - AMENDED (Continuation Sheet)

**Taxes and Certain Other Debts
Owed to Governmental Units**

TYPE OF PRIORITY

CREDITOR'S NAME, AND MAILING ADDRESS INCLUDING ZIP CODE, AND ACCOUNT NUMBER (See instructions.)	C O D E	H W J C	Husband, Wife, Joint, or Community	D A T E C L A I M W A S I N C U R R E D A N D C O N S I D E R A T I O N F O R C L A I M	C O N T I N G E N T	U N L I Q U I D A T E D	D I S P U T E D	AMOUNT OF CLAIM	AMOUNT NOT ENTITLED TO PRIORITY, IF ANY
									AMOUNT ENTITLED TO PRIORITY
Account No.				2011 Tax liability					
Internal Revenue Service Centralized Insolvency PO Box 7346 Philadelphia, PA 19101-7346	X	-						14,654.00	0.00
								14,654.00	14,654.00
Account No.				Notice only					
State of Washington Dept of L&I 950 Broadway Ste 200 Tacoma, WA 98402		-						0.00	0.00
								0.00	0.00
Account No.				Notice only					
State of Washington Dept of Revenue PO Box 11180 Tacoma, WA 98411-0180		-						0.00	0.00
								0.00	0.00
Account No.				Notice only					
Washington State Employment Security PO Box 34949 Seattle, WA 98124-1949		-						0.00	0.00
								0.00	0.00
Account No.									

Sheet 1 of 1 continuation sheets attached to
Schedule of Creditors Holding Unsecured Priority Claims

Subtotal
(Total of this page)

0.00
14,654.00

Total

(Report on Summary of Schedules)

0.00
14,654.00

In re **Casey Ray Ingels**Case No. **14-10421**

Debtor

SCHEDULE H - CODEBTORS - AMENDED

Provide the information requested concerning any person or entity, other than a spouse in a joint case, that is also liable on any debts listed by debtor in the schedules of creditors. Include all guarantors and co-signers. If the debtor resides or resided in a community property state, commonwealth, or territory (including Alaska, Arizona, California, Idaho, Louisiana, Nevada, New Mexico, Puerto Rico, Texas, Washington, or Wisconsin) within the eight year period immediately preceding the commencement of the case, identify the name of the debtor's spouse and of any former spouse who resides or resided with the debtor in the community property state, commonwealth, or territory. Include all names used by the nondebtor spouse during the eight years immediately preceding the commencement of this case. If a minor child is a codebtor or a creditor, state the child's initials and the name and address of the child's parent or guardian, such as "A.B., a minor child, by John Doe, guardian." Do not disclose the child's name. See, 11 U.S.C. §112 and Fed. R. Bankr. P. 1007(m).

☐ Check this box if debtor has no codebtors.

NAME AND ADDRESS OF CODEBTOR	NAME AND ADDRESS OF CREDITOR
Gwen Ingels PO Box 2171 Tacoma, WA 98401	Commencement Bank 1102 Commerce Street Tacoma, WA 98401
Gwen Ingels PO Box 2171 Tacoma, WA 98401	Foundation Bank 1110 112th Ave NE #200 Bellevue, WA 98004
Gwen Ingels PO Box 2171 Tacoma, WA 98401	Wells Fargo 1201 Pacific Avenue Tacoma, WA 98402
Gwen Ingels PO Box 2171 Tacoma, WA 98401	Rainier Pacific/Umqua Bank 1498 Pacific Ave Tacoma, WA 98402
Gwen Ingels PO Box 2171 Tacoma, WA 98401	Fieldstone Mortgage 11000 Brokenland Parkway #600 Columbia, MD 21044
Gwen Ingels PO Box 2171 Tacoma, WA 98401	Owens Mortgage Investment Fund PO Box 2400 Walnut Creek, CA 94595
Gwen Ingels PO Box 2171 Tacoma, WA 98401	2501 Hayden, LLC c/o Williams Kastner & Gibbs 601 Union Street Ste 4100 Seattle, WA 98101-2380
Gwen Ingels PO Box 2171 Tacoma, WA 98401	BAC Home Loans Servicing LP 400 Countrywide Way SV-35 Simi Valley, CA 93065
Gwen Ingels PO Box 2171 Tacoma, WA 98401	Bank of America Home Loan PO Box 650070 Dallas, TX 75265
Gwen Ingels PO Box 2171 Tacoma, WA 98401	Foundation Bank 1110 112th Ave NE #200 Bellevue, WA 98004
Gwen Ingels PO Box 2171 Tacoma, WA 98401	Frontier Financial Group 631 North Stephanie St #419 Henderson, NV 89014

In re Casey Ray Ingels

Case No. 14-10421

Debtor

SCHEDULE H - CODEBTORS - AMENDED

(Continuation Sheet)

NAME AND ADDRESS OF CODEBTOR	NAME AND ADDRESS OF CREDITOR
Gwen Ingels PO Box 2171 Tacoma, WA 98401	Granville Building HOA Attn: Patricia Army 4957 Lakemont Blvd Ste C-4#133 Bellevue, WA 98006
Gwen Ingels PO Box 2171 Tacoma, WA 98401	Internal Revenue Service Centralized Insolvency PO Box 7346 Philadelphia, PA 19101-7346
Gwen Ingels PO Box 2171 Tacoma, WA 98401	James B Paulson & Timothy A Ryerson Successor Trustees of Living Trust of James & Marijane Paulson 8800 NE 176th Street Bothell, WA 98011
Gwen Ingels PO Box 2171 Tacoma, WA 98401	Internal Revenue Service Centralized Insolvency PO Box 7346 Philadelphia, PA 19101-7346
Gwen Ingels PO Box 2171 Tacoma, WA 98401	American Insurance Co Fireman's Fund Insurance Co Attn: Corporate Collections Deptm CH-10273 Palatine, IL 60055-0273
Gwen Ingels PO Box 2171 Tacoma, WA 98401	Ashbaugh Beal 4400 Columbia Center 701 Fifth Avenue Seattle, WA 98104
Gwen Ingels PO Box 2171 Tacoma, WA 98401	Banner Bank PO Box 907 Walla Walla, WA 99362
Gwen Ingels PO Box 2171 Tacoma, WA 98401	Bonneville Billing Collections PO Box 150621 Ogden, UT 84415-0621
Gwen Ingels PO Box 2171 Tacoma, WA 98401	BYL Collection PO Box 569 Malvern, PA 19355
Gwen Ingels PO Box 2171 Tacoma, WA 98401	Cach, LLC 4340 South Monaco Street Second Floor Denver, CO 80237-3485
Gwen Ingels PO Box 2171 Tacoma, WA 98401	Chase PO Box 9001074 Louisville, KY 40290-1074

Sheet 1 of 2 continuation sheets attached to the Schedule of Codebtors

In re Casey Ray Ingels

Case No. 14-10421

Debtor

SCHEDULE H - CODEBTORS - AMENDED

(Continuation Sheet)

NAME AND ADDRESS OF CODEBTOR	NAME AND ADDRESS OF CREDITOR
Gwen Ingels PO Box 2171 Tacoma, WA 98401	CHS Merchants Credit Assoc PO Box 7416 Bellevue, WA 98008-1416
Gwen Ingels PO Box 2171 Tacoma, WA 98401	Citibank PO Box 9095 Des Moines, IA 50368
Gwen Ingels PO Box 2171 Tacoma, WA 98401	Granville Building HOA Attn: Patricia Army 4957 Lakemont Blvd Ste C-4#133 Bellevue, WA 98006
Gwen Ingels PO Box 2171 Tacoma, WA 98401	Kazlow & Fields, LLC 8100 Sandpiper Circle #204 Nottingham, MD 21236
Gwen Ingels PO Box 2171 Tacoma, WA 98401	Smith Alling Lane 1102 Broadway Plaza #403 Tacoma, WA 98402
Gwen Ingels PO Box 2171 Tacoma, WA 98401	The Insko Dico Group 17771 Cowan Ste 100 Irvine, CA 92614
Gwen Ingels PO Box 2171 Tacoma, WA 98401	Umpqua Bank PO Box 1820 Roseburg, OR 97470
Gwen Ingels PO Box 2171 Tacoma, WA 98401	Wells Fargo Bank PO Box 29704 Phoenix, AZ 85038
Gwen Ingels PO Box 2171 Tacoma, WA 98401	Wells Fargo Bank PO Box 17339 Baltimore, MD 21297-1339
Gwen Ingels PO Box 2171 Tacoma, WA 98401	Wells Fargo National Bank PO Box 94498 Las Vegas, NV 89193
Gwen Ingels PO Box 2171 Tacoma, WA 98401	Westside Bank/Sunwest Bank 4922 Bridgeport Way South University Place, WA 98467

Fill in this information to identify your case:

Debtor 1 Casey Ray Ingels

Debtor 2 _____
(Spouse, if filing)

United States Bankruptcy Court for the: WESTERN DISTRICT OF WASHINGTON

Case number 14-10421
(If known)

Check if this is:

- ☒ An amended filing
- ☐ A supplement showing post-petition chapter 13 income as of the following date:

MM / DD / YYYY

Official Form B 61

Schedule I: Your Income

12/13

Be as complete and accurate as possible. If two married people are filing together (Debtor 1 and Debtor 2), both are equally responsible for supplying correct information. If you are married and not filing jointly, and your spouse is living with you, include information about your spouse. If you are separated and your spouse is not filing with you, do not include information about your spouse. If more space is needed, attach a separate sheet to this form. On the top of any additional pages, write your name and case number (if known). Answer every question.

Part 1: Describe Employment

1. Fill in your employment information.

If you have more than one job, attach a separate page with information about additional employers.

Include part-time, seasonal, or self-employed work.

Occupation may include student or homemaker, if it applies.

Employment status

Occupation

Employer's name

Employer's address

Debtor 1

- ☒ Employed
- ☐ Not employed

Vice President

Tactical Tailor

12715 Pacific Highway SW
Lakewood, WA 98499

Debtor 2 or non-filing spouse

- ☐ Employed
- ☐ Not employed

How long employed there? 2 weeks

Part 2: Give Details About Monthly Income

Estimate monthly income as of the date you file this form. If you have nothing to report for any line, write \$0 in the space. Include your non-filing spouse unless you are separated.

If you or your non-filing spouse have more than one employer, combine the information for all employers for that person on the lines below. If you need more space, attach a separate sheet to this form.

For Debtor 1

For Debtor 2 or non-filing spouse

2. List monthly gross wages, salary, and commissions (before all payroll deductions). If not paid monthly, calculate what the monthly wage would be.

2. \$ 7,583.33 \$ N/A

3. Estimate and list monthly overtime pay.

3. +\$ 0.00 +\$ N/A

4. Calculate gross income. Add line 2 + line 3.

4. \$ 7,583.33 \$ N/A

	For Debtor 1	For Debtor 2 or non-filing spouse
Copy line 4 here	4. \$ 7,583.33	\$ N/A
5. List all payroll deductions:		
5a. Tax, Medicare, and Social Security deductions	5a. \$ 2,135.06	\$ N/A
5b. Mandatory contributions for retirement plans	5b. \$ 0.00	\$ N/A
5c. Voluntary contributions for retirement plans	5c. \$ 455.00	\$ N/A
5d. Required repayments of retirement fund loans	5d. \$ 0.00	\$ N/A
5e. Insurance	5e. \$ 107.29	\$ N/A
5f. Domestic support obligations	5f. \$ 0.00	\$ N/A
5g. Union dues	5g. \$ 0.00	\$ N/A
5h. Other deductions. Specify: WA L&I	5h. \$ 12.89	\$ N/A
6. Add the payroll deductions. Add lines 5a+5b+5c+5d+5e+5f+5g+5h.	6. \$ 2,710.24	\$ N/A
7. Calculate total monthly take-home pay. Subtract line 6 from line 4.	7. \$ 4,873.09	\$ N/A
8. List all other income regularly received:		
8a. Net income from rental property and from operating a business, profession, or farm Attach a statement for each property and business showing gross receipts, ordinary and necessary business expenses, and the total monthly net income.	8a. \$ 0.00	\$ N/A
8b. Interest and dividends	8b. \$ 0.00	\$ N/A
8c. Family support payments that you, a non-filing spouse, or a dependent regularly receive Include alimony, spousal support, child support, maintenance, divorce settlement, and property settlement.	8c. \$ 0.00	\$ N/A
8d. Unemployment compensation	8d. \$ 0.00	\$ N/A
8e. Social Security	8e. \$ 0.00	\$ N/A
8f. Other government assistance that you regularly receive Include cash assistance and the value (if known) of any non-cash assistance that you receive, such as food stamps (benefits under the Supplemental Nutrition Assistance Program) or housing subsidies. Specify: VA Disability	8f. \$ 1,333.00	\$ N/A
8g. Pension or retirement income	8g. \$ 0.00	\$ N/A
8h. Other monthly income. Specify:	8h. \$ 0.00	\$ N/A
9. Add all other income. Add lines 8a+8b+8c+8d+8e+8f+8g+8h.	9. \$ 1,333.00	\$ N/A
10. Calculate monthly income. Add line 7 + line 9. Add the entries in line 10 for Debtor 1 and Debtor 2 or non-filing spouse.	10. \$ 6,206.09	\$ N/A
11. State all other regular contributions to the expenses that you list in Schedule J. Include contributions from an unmarried partner, members of your household, your dependents, your roommates, and other friends or relatives. Do not include any amounts already included in lines 2-10 or amounts that are not available to pay expenses listed in Schedule J. Specify:	11. +\$ 0.00	
12. Add the amount in the last column of line 10 to the amount in line 11. The result is the combined monthly income. Write that amount on the Summary of Schedules and Statistical Summary of Certain Liabilities and Related Data, if it applies	12. \$ 6,206.09	Combined monthly income
13. Do you expect an increase or decrease within the year after you file this form? <input type="checkbox"/> No. <input checked="" type="checkbox"/> Yes. Explain: The Debtor has held a position on the Board of Directors with Tactical Tailor since 2006. Debtor has the potential for an increase in his salary contingent upon his performance.		

Fill in this information to identify your case:

Debtor 1 Casey Ray Ingels

Debtor 2 _____
(Spouse, if filing)

United States Bankruptcy Court for the: WESTERN DISTRICT OF WASHINGTON

Case number 14-10421
(If known)

Check if this is:

- ☒ An amended filing
- ☐ A supplement showing post-petition chapter 13 expenses as of the following date:

MM / DD / YYYY
- ☐ A separate filing for Debtor 2 because Debtor 2 maintains a separate household

Official Form B 6J

Schedule J: Your Expenses

12/13

Be as complete and accurate as possible. If two married people are filing together, both are equally responsible for supplying correct information. If more space is needed, attach another sheet to this form. On the top of any additional pages, write your name and case number (if known). Answer every question.

Part 1 Describe Your Household

1. Is this a joint case?

- ☒ No. Go to line 2.
- ☐ Yes. Does Debtor 2 live in a separate household?
- ☐ No
- ☐ Yes. Debtor 2 must file a separate Schedule J.

2. Do you have dependents? ☐ No

Do not list Debtor 1 and Debtor 2. ☒ Yes. Fill out this information for each dependent.....

Do not state the dependents' names.

Dependent's relationship to Debtor 1 or Debtor 2	Dependent's age	Does dependent live with you?
Son	2	<input checked="" type="checkbox"/> No <input type="checkbox"/> Yes
Son	8	<input type="checkbox"/> No <input checked="" type="checkbox"/> Yes
Son	10	<input type="checkbox"/> No <input checked="" type="checkbox"/> Yes
		<input type="checkbox"/> No <input type="checkbox"/> Yes

3. Do your expenses include expenses of people other than yourself and your dependents? ☒ No
☐ Yes

Part 2 Estimate Your Ongoing Monthly Expenses

Estimate your expenses as of your bankruptcy filing date unless you are using this form as a supplement in a Chapter 13 case to report expenses as of a date after the bankruptcy is filed. If this is a supplemental *Schedule J*, check the box at the top of the form and fill in the applicable date.

Include expenses paid for with non-cash government assistance if you know the value of such assistance and have included it on *Schedule I: Your Income* (Official Form 6I.)

4. The rental or home ownership expenses for your residence. Include first mortgage payments and any rent for the ground or lot.

4. \$ 6,800.00

If not included in line 4:

- 4a. Real estate taxes
- 4b. Property, homeowner's, or renter's insurance
- 4c. Home maintenance, repair, and upkeep expenses
- 4d. Homeowner's association or condominium dues

4a. \$ 1,000.00

4b. \$ 0.00

4c. \$ 100.00

4d. \$ 0.00

5. Additional mortgage payments for your residence, such as home equity loans

5. \$ 0.00

6. **Utilities:**

6a. Electricity, heat, natural gas	6a. \$	250.00
6b. Water, sewer, garbage collection	6b. \$	40.00
6c. Telephone, cell phone, Internet, satellite, and cable services	6c. \$	100.00
6d. Other. Specify: <u>Propane</u>	6d. \$	125.00
<u>Heating oil</u>	\$	150.00

7. **Food and housekeeping supplies**

7. \$ 800.00

8. **Childcare and children's education costs**

8. \$ 0.00

9. **Clothing, laundry, and dry cleaning**

9. \$ 200.00

10. **Personal care products and services**

10. \$ 100.00

11. **Medical and dental expenses**

11. \$ 150.00

12. **Transportation.** Include gas, maintenance, bus or train fare.
Do not include car payments.

12. \$ 250.00

13. **Entertainment, clubs, recreation, newspapers, magazines, and books**

13. \$ 100.00

14. **Charitable contributions and religious donations**

14. \$ 291.00

15. **Insurance.**

Do not include insurance deducted from your pay or included in lines 4 or 20.

15a. Life insurance 15a. \$ 600.00

15b. Health insurance 15b. \$ 500.00

15c. Vehicle insurance 15c. \$ 0.00

15d. Other insurance. Specify: 15d. \$ 0.00

16. **Taxes.** Do not include taxes deducted from your pay or included in lines 4 or 20.

Specify: 16. \$ 0.00

17. **Installment or lease payments:**

17a. Car payments for Vehicle 1 17a. \$ 0.00

17b. Car payments for Vehicle 2 17b. \$ 0.00

17c. Other. Specify: 17c. \$ 0.00

17d. Other. Specify: 17d. \$ 0.00

18. **Your payments of alimony, maintenance, and support that you did not report as deducted from your pay on line 5, Schedule I, Your Income (Official Form 6I).**

18. \$ 0.00

19. **Other payments you make to support others who do not live with you.**

\$ 0.00

20. **Other real property expenses not included in lines 4 or 5 of this form or on Schedule I: Your Income.**

20a. Mortgages on other property 20a. \$ 0.00

20b. Real estate taxes 20b. \$ 0.00

20c. Property, homeowner's, or renter's insurance 20c. \$ 0.00

20d. Maintenance, repair, and upkeep expenses 20d. \$ 0.00

20e. Homeowner's association or condominium dues 20e. \$ 0.00

21. **Other:** Specify: Sons' sports/activities

21. +\$ 200.00

Sons' school tuition +\$ 600.0022. **Your monthly expenses.** Add lines 4 through 21.

The result is your monthly expenses.

22. \$ 12,356.00

23. **Calculate your monthly net income.**

23a. Copy line 12 (your combined monthly income) from Schedule I.

23a. \$ 6,206.09

23b. Copy your monthly expenses from line 22 above.

23b. -\$ 12,356.00

23c. Subtract your monthly expenses from your monthly income.

The result is your monthly net income.

23c. \$ -6,149.91

24. **Do you expect an increase or decrease in your expenses within the year after you file this form?**

For example, do you expect to finish paying for your car loan within the year or do you expect your mortgage payment to increase or decrease because of a modification to the terms of your mortgage?

☐ No.☒ Yes. Explain: The Debtor's real property is in foreclosure and therefore, his living expenses are subject to change.

**United States Bankruptcy Court
Western District of Washington**

In re **Casey Ray Ingels**

Debtor(s)

Case No. **14-10421**Chapter **7**

STATEMENT OF FINANCIAL AFFAIRS - AMENDED

This statement is to be completed by every debtor. Spouses filing a joint petition may file a single statement on which the information for both spouses is combined. If the case is filed under chapter 12 or chapter 13, a married debtor must furnish information for both spouses whether or not a joint petition is filed, unless the spouses are separated and a joint petition is not filed. An individual debtor engaged in business as a sole proprietor, partner, family farmer, or self-employed professional, should provide the information requested on this statement concerning all such activities as well as the individual's personal affairs. To indicate payments, transfers and the like to minor children, state the child's initials and the name and address of the child's parent or guardian, such as "A.B., a minor child, by John Doe, guardian." Do not disclose the child's name. See, 11 U.S.C. § 112; Fed. R. Bankr. P. 1007(m).

Questions 1 - 18 are to be completed by all debtors. Debtors that are or have been in business, as defined below, also must complete Questions 19 - 25. If the answer to an applicable question is "None," mark the box labeled "None." If additional space is needed for the answer to any question, use and attach a separate sheet properly identified with the case name, case number (if known), and the number of the question.

DEFINITIONS

"In business." A debtor is "in business" for the purpose of this form if the debtor is a corporation or partnership. An individual debtor is "in business" for the purpose of this form if the debtor is or has been, within six years immediately preceding the filing of this bankruptcy case, any of the following: an officer, director, managing executive, or owner of 5 percent or more of the voting or equity securities of a corporation; a partner, other than a limited partner, of a partnership; a sole proprietor or self-employed full-time or part-time. An individual debtor also may be "in business" for the purpose of this form if the debtor engages in a trade, business, or other activity, other than as an employee, to supplement income from the debtor's primary employment.

"Insider." The term "insider" includes but is not limited to: relatives of the debtor; general partners of the debtor and their relatives; corporations of which the debtor is an officer, director, or person in control; officers, directors, and any persons in control of a corporate debtor and their relatives; affiliates of the debtor and insiders of such affiliates; and any managing agent of the debtor. 11 U.S.C. § 101(2), (31).

1. Income from employment or operation of business

None ☐ State the gross amount of income the debtor has received from employment, trade, or profession, or from operation of the debtor's business, including part-time activities either as an employee or in independent trade or business, from the beginning of this calendar year to the date this case was commenced. State also the gross amounts received during the **two years** immediately preceding this calendar year. (A debtor that maintains, or has maintained, financial records on the basis of a fiscal rather than a calendar year may report fiscal year income. Identify the beginning and ending dates of the debtor's fiscal year.) If a joint petition is filed, state income for each spouse separately. (Married debtors filing under chapter 12 or chapter 13 must state income of both spouses whether or not a joint petition is filed, unless the spouses are separated and a joint petition is not filed.)

AMOUNT
\$7,000.00

SOURCE

2014 YTD: Debtor Tactical Tailor Employment Income. Income earned through date of filing was \$7,000; income earned through 3/30/14 is \$23,115.39.

\$50,000.00

2013: Debtor 1099 Contractor Income

\$50,000.00

2012: Debtor 1099 Contractor Income

2. Income other than from employment or operation of business

None ☐ State the amount of income received by the debtor other than from employment, trade, profession, or operation of the debtor's business during the **two years** immediately preceding the commencement of this case. Give particulars. If a joint petition is filed, state income for each spouse separately. (Married debtors filing under chapter 12 or chapter 13 must state income for each spouse whether or not a joint petition is filed, unless the spouses are separated and a joint petition is not filed.)

AMOUNT
\$1,333.00

SOURCE

2014 YTD Department of Veteran's Affairs

AMOUNT
\$15,600.00
\$15,600.00

SOURCE
2013 Department of Veteran's Affairs
2012 Department of Veteran's Affairs

3. Payments to creditors

None ☒ Complete a. or b., as appropriate, and c.

a. *Individual or joint debtor(s) with primarily consumer debts:* List all payments on loans, installment purchases of goods or services, and other debts to any creditor made within **90 days** immediately preceding the commencement of this case unless the aggregate value of all property that constitutes or is affected by such transfer is less than \$600. Indicate with an asterisk (*) any payments that were made to a creditor on account of a domestic support obligation or as part of an alternative repayment schedule under a plan by an approved nonprofit budgeting and credit counseling agency. (Married debtors filing under chapter 12 or chapter 13 must include payments by either or both spouses whether or not a joint petition is filed, unless the spouses are separated and a joint petition is not filed.)

NAME AND ADDRESS OF CREDITOR	DATES OF PAYMENTS	AMOUNT PAID	AMOUNT STILL OWING
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None ☒ b. *Debtor whose debts are not primarily consumer debts:* List each payment or other transfer to any creditor made within **90 days** immediately preceding the commencement of the case unless the aggregate value of all property that constitutes or is affected by such transfer is less than \$6,225*. If the debtor is an individual, indicate with an asterisk (*) any payments that were made to a creditor on account of a domestic support obligation or as part of an alternative repayment schedule under a plan by an approved nonprofit budgeting and credit counseling agency. (Married debtors filing under chapter 12 or chapter 13 must include payments and other transfers by either or both spouses whether or not a joint petition is filed, unless the spouses are separated and a joint petition is not filed.)

NAME AND ADDRESS OF CREDITOR	DATES OF PAYMENTS/ TRANSFERS	AMOUNT PAID OR VALUE OF TRANSFERS	AMOUNT STILL OWING
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None ☒ c. *All debtors:* List all payments made within **one year** immediately preceding the commencement of this case to or for the benefit of creditors who are or were insiders. (Married debtors filing under chapter 12 or chapter 13 must include payments by either or both spouses whether or not a joint petition is filed, unless the spouses are separated and a joint petition is not filed.)

NAME AND ADDRESS OF CREDITOR AND RELATIONSHIP TO DEBTOR	DATE OF PAYMENT	AMOUNT PAID	AMOUNT STILL OWING
------------------------------------------------------------	-----------------	-------------	-----------------------

4. Suits and administrative proceedings, executions, garnishments and attachments

None ☐ a. List all suits and administrative proceedings to which the debtor is or was a party within **one year** immediately preceding the filing of this bankruptcy case. (Married debtors filing under chapter 12 or chapter 13 must include information concerning either or both spouses whether or not a joint petition is filed, unless the spouses are separated and a joint petition is not filed.)

CAPTION OF SUIT AND CASE NUMBER	NATURE OF PROCEEDING	COURT OR AGENCY AND LOCATION	STATUS OR DISPOSITION
10-2-13923-6	Walter Sharp vs. Sharp Properties LLC, Metropolitan Real Estate Development LLC, Umpqua Bank	Superior Court of the State of Washington Tacoma, Washington	
10-2-07535-1	BANNER BANK VS. 2358-2372 SOUTH YAKIMA AVENUE LLC	Pierce County Superior Court Pierce County, WA	Settled

* Amount subject to adjustment on 4/01/16, and every three years thereafter with respect to cases commenced on or after the date of adjustment.

CAPTION OF SUIT AND CASE NUMBER	NATURE OF PROCEEDING	COURT OR AGENCY AND LOCATION	STATUS OR DISPOSITION
10-2-13699-7	NORTHWEST CASCADE INC. VS. GRANVILLE A BRINKMAN	Pierce County Superior Court Pierce County, WA	Settled
11-2-08880-0	OWENS MORTGAGE INVESTMENT FUND VS. 5401 EAST THOMAS RD LLC	Pierce County Superior Court Pierce County, WA	Pending
13-2-12208-7	UMPQUA BANK VS. CASEY INGELS	Pierce County Superior Court Pierce County, WA	Pending
11-2-08478-2	UNION BANK NA VS. INTERLAAKEN PROPERTIES LLC	Pierce County Superior Court Pierce County, WA	Pending
10-2-13923-6	WALTER SHARP VS. SHARP PROPERTIES LLC	Pierce County Superior Court Pierce County, WA	Settled
11-2-15069-6	2501 HAYDEN LLC VS. CASEY R INGELS	Pierce County Superior Court Pierce County, WA	Pending
13-2-05726-9	CASEY R INGELS VS. FORECAST APPROACH LLC	Pierce County Superior Court Pierce County, WA	Dismissed on 1/27/14
10-2-08348-6	CASEY R INGELS VS. FRONTIER FINANCIAL CORPORATION	Pierce County Superior Court Pierce County, WA	Pending
11-2-05043-8	UMPQUA BANK VS. MAXWELLS LLC	Pierce County Superior Court Pierce County, WA	
CV-2010-010933	2501 HAYDEN LLC VS. CASEY R INGELS	Maricopa County Court Maricopa County, AZ	Pending
CV 2010-006444	OWENS MORTGAGE INVESTMENT FUND VS. 5401 EAST THOMAS RD LLC	Maricopa County Superior Court Maricopa County, Arizona	Judgment
CV-2011-015013	City National Bank v. Ingels	Maricopa County Superior Court	Pending
CV-2011-091685	Solstice Condominium Assoc. v. Ingels	Maricopa County Superior Court	Pending

CAPTION OF SUIT
AND CASE NUMBER
13-2-05725-1

NATURE OF
PROCEEDING
**Case Element
Construction 7
Development v.
2358-2372 South
Yakima, Ave**

COURT OR AGENCY
AND LOCATION
Pierce County Superior Court

STATUS OR
DISPOSITION
**Dicharged in
Bankruptcy**

- None ☐ b. Describe all property that has been attached, garnished or seized under any legal or equitable process within **one year** immediately preceding the commencement of this case. (Married debtors filing under chapter 12 or chapter 13 must include information concerning property of either or both spouses whether or not a joint petition is filed, unless the spouses are separated and a joint petition is not filed.)

NAME AND ADDRESS OF PERSON FOR WHOSE BENEFIT PROPERTY WAS SEIZED	DATE OF SEIZURE	DESCRIPTION AND VALUE OF PROPERTY
---------------------------------------------------------------------	-----------------	--------------------------------------

5. Repossessions, foreclosures and returns

- None ☐ List all property that has been repossessed by a creditor, sold at a foreclosure sale, transferred through a deed in lieu of foreclosure or returned to the seller, within **one year** immediately preceding the commencement of this case. (Married debtors filing under chapter 12 or chapter 13 must include information concerning property of either or both spouses whether or not a joint petition is filed, unless the spouses are separated and a joint petition is not filed.)

NAME AND ADDRESS OF CREDITOR OR SELLER	DATE OF REPOSSESSION, FORECLOSURE SALE, TRANSFER OR RETURN	DESCRIPTION AND VALUE OF PROPERTY
-------------------------------------------	------------------------------------------------------------------	--------------------------------------

6. Assignments and receiverships

- None ☐ a. Describe any assignment of property for the benefit of creditors made within **120 days** immediately preceding the commencement of this case. (Married debtors filing under chapter 12 or chapter 13 must include any assignment by either or both spouses whether or not a joint petition is filed, unless the spouses are separated and a joint petition is not filed.)

NAME AND ADDRESS OF ASSIGNEE	DATE OF ASSIGNMENT	TERMS OF ASSIGNMENT OR SETTLEMENT
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- None ☐ b. List all property which has been in the hands of a custodian, receiver, or court-appointed official within **one year** immediately preceding the commencement of this case. (Married debtors filing under chapter 12 or chapter 13 must include information concerning property of either or both spouses whether or not a joint petition is filed, unless the spouses are separated and a joint petition is not filed.)

NAME AND ADDRESS OF CUSTODIAN	NAME AND LOCATION OF COURT CASE TITLE & NUMBER	DATE OF ORDER	DESCRIPTION AND VALUE OF PROPERTY
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7. Gifts

- None ☐ List all gifts or charitable contributions made within **one year** immediately preceding the commencement of this case except ordinary and usual gifts to family members aggregating less than \$200 in value per individual family member and charitable contributions aggregating less than \$100 per recipient. (Married debtors filing under chapter 12 or chapter 13 must include gifts or contributions by either or both spouses whether or not a joint petition is filed, unless the spouses are separated and a joint petition is not filed.)

NAME AND ADDRESS OF PERSON OR ORGANIZATION	RELATIONSHIP TO DEBTOR, IF ANY	DATE OF GIFT	DESCRIPTION AND VALUE OF GIFT
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8. Losses

- None ☒ List all losses from fire, theft, other casualty or gambling within **one year** immediately preceding the commencement of this case or since the commencement of this case. (Married debtors filing under chapter 12 or chapter 13 must include losses by either or both spouses whether or not a joint petition is filed, unless the spouses are separated and a joint petition is not filed.)

DESCRIPTION AND VALUE OF PROPERTY	DESCRIPTION OF CIRCUMSTANCES AND, IF LOSS WAS COVERED IN WHOLE OR IN PART BY INSURANCE, GIVE PARTICULARS	DATE OF LOSS
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9. Payments related to debt counseling or bankruptcy

- None ☐ List all payments made or property transferred by or on behalf of the debtor to any persons, including attorneys, for consultation concerning debt consolidation, relief under the bankruptcy law or preparation of the petition in bankruptcy within **one year** immediately preceding the commencement of this case.

NAME AND ADDRESS OF PAYEE	DATE OF PAYMENT, NAME OF PAYER IF OTHER THAN DEBTOR	AMOUNT OF MONEY OR DESCRIPTION AND VALUE OF PROPERTY
Shillito & Giske, P.S. 1919 North Pearl Street Ste C-2 Tacoma, WA 98406	December 31, 2013	\$3,500.00

10. Other transfers

- None ☒ a. List all other property, other than property transferred in the ordinary course of the business or financial affairs of the debtor, transferred either absolutely or as security within **two years** immediately preceding the commencement of this case. (Married debtors filing under chapter 12 or chapter 13 must include transfers by either or both spouses whether or not a joint petition is filed, unless the spouses are separated and a joint petition is not filed.)

NAME AND ADDRESS OF TRANSFEREE, RELATIONSHIP TO DEBTOR	DATE	DESCRIBE PROPERTY TRANSFERRED AND VALUE RECEIVED
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- None ☒ b. List all property transferred by the debtor within **ten years** immediately preceding the commencement of this case to a self-settled trust or similar device of which the debtor is a beneficiary.

NAME OF TRUST OR OTHER DEVICE	DATE(S) OF TRANSFER(S)	AMOUNT OF MONEY OR DESCRIPTION AND VALUE OF PROPERTY OR DEBTOR'S INTEREST IN PROPERTY
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11. Closed financial accounts

- None ☒ List all financial accounts and instruments held in the name of the debtor or for the benefit of the debtor which were closed, sold, or otherwise transferred within **one year** immediately preceding the commencement of this case. Include checking, savings, or other financial accounts, certificates of deposit, or other instruments; shares and share accounts held in banks, credit unions, pension funds, cooperatives, associations, brokerage houses and other financial institutions. (Married debtors filing under chapter 12 or chapter 13 must include information concerning accounts or instruments held by or for either or both spouses whether or not a joint petition is filed, unless the spouses are separated and a joint petition is not filed.)

NAME AND ADDRESS OF INSTITUTION	TYPE OF ACCOUNT, LAST FOUR DIGITS OF ACCOUNT NUMBER, AND AMOUNT OF FINAL BALANCE	AMOUNT AND DATE OF SALE OR CLOSING
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12. Safe deposit boxes

None ☐ List each safe deposit or other box or depository in which the debtor has or had securities, cash, or other valuables within **one year** immediately preceding the commencement of this case. (Married debtors filing under chapter 12 or chapter 13 must include boxes or depositories of either or both spouses whether or not a joint petition is filed, unless the spouses are separated and a joint petition is not filed.)

NAME AND ADDRESS OF BANK OR OTHER DEPOSITORY	NAMES AND ADDRESSES OF THOSE WITH ACCESS TO BOX OR DEPOSITORY	DESCRIPTION OF CONTENTS	DATE OF TRANSFER OR SURRENDER, IF ANY
Chase Bank	N/A	None	N/A

13. Setoffs

None ☒ List all setoffs made by any creditor, including a bank, against a debt or deposit of the debtor within **90 days** preceding the commencement of this case. (Married debtors filing under chapter 12 or chapter 13 must include information concerning either or both spouses whether or not a joint petition is filed, unless the spouses are separated and a joint petition is not filed.)

NAME AND ADDRESS OF CREDITOR	DATE OF SETOFF	AMOUNT OF SETOFF
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14. Property held for another person

None ☐ List all property owned by another person that the debtor holds or controls.

NAME AND ADDRESS OF OWNER	DESCRIPTION AND VALUE OF PROPERTY	LOCATION OF PROPERTY
?	2005 Ford F150 Truck	Debtor's Residence

15. Prior address of debtor

None ☐ If the debtor has moved within **three years** immediately preceding the commencement of this case, list all premises which the debtor occupied during that period and vacated prior to the commencement of this case. If a joint petition is filed, report also any separate address of either spouse.

ADDRESS	NAME USED	DATES OF OCCUPANCY
9830 Dekoven Drive SW Lakewood, WA	Casey Ray Ingels	Intermittent 2011 to present
17011 South Vaughn Road KPN Vaughn WA 98394-0000	Casey Ray Ingels	Intermittent 2009, 2010, 2013, 2014
1225 North Yakima Tacoma WA 98403-0000	Casey Ray Ingels	2009, 2010, 2011
207 Broadway #500 Tacoma WA 98402-0000	Casey Ray Ingels	2008, 2010, 2013
3393 East Vallejo Court Gilbert AZ 85298-0000	Casey Ray Ingels	2006 - 2011
201 Broadway #A Tacoma WA 98401-0000	Casey Ray Ingels	2005 - 2006

16. Spouses and Former Spouses

- None ☐ If the debtor resides or resided in a community property state, commonwealth, or territory (including Alaska, Arizona, California, Idaho, Louisiana, Nevada, New Mexico, Puerto Rico, Texas, Washington, or Wisconsin) within **eight years** immediately preceding the commencement of the case, identify the name of the debtor's spouse and of any former spouse who resides or resided with the debtor in the community property state.

NAME

Former spouse, Gwen Ingels. Decree of Dissolution entered in Lincoln County Superior Court under Case No. 09-3-00283-0 on June 8, 2009.

17. Environmental Information.

For the purpose of this question, the following definitions apply:

"Environmental Law" means any federal, state, or local statute or regulation regulating pollution, contamination, releases of hazardous or toxic substances, wastes or material into the air, land, soil, surface water, groundwater, or other medium, including, but not limited to, statutes or regulations regulating the cleanup of these substances, wastes, or material.

"Site" means any location, facility, or property as defined under any Environmental Law, whether or not presently or formerly owned or operated by the debtor, including, but not limited to, disposal sites.

"Hazardous Material" means anything defined as a hazardous waste, hazardous substance, toxic substance, hazardous material, pollutant, or contaminant or similar term under an Environmental Law

- None ☒ a. List the name and address of every site for which the debtor has received notice in writing by a governmental unit that it may be liable or potentially liable under or in violation of an Environmental Law. Indicate the governmental unit, the date of the notice, and, if known, the Environmental Law:

SITE NAME AND ADDRESS	NAME AND ADDRESS OF GOVERNMENTAL UNIT	DATE OF NOTICE	ENVIRONMENTAL LAW
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- None ☒ b. List the name and address of every site for which the debtor provided notice to a governmental unit of a release of Hazardous Material. Indicate the governmental unit to which the notice was sent and the date of the notice.

SITE NAME AND ADDRESS	NAME AND ADDRESS OF GOVERNMENTAL UNIT	DATE OF NOTICE	ENVIRONMENTAL LAW
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- None ☒ c. List all judicial or administrative proceedings, including settlements or orders, under any Environmental Law with respect to which the debtor is or was a party. Indicate the name and address of the governmental unit that is or was a party to the proceeding, and the docket number.

NAME AND ADDRESS OF GOVERNMENTAL UNIT	DOCKET NUMBER	STATUS OR DISPOSITION
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18. Nature, location and name of business

- None ☐ a. *If the debtor is an individual*, list the names, addresses, taxpayer identification numbers, nature of the businesses, and beginning and ending dates of all businesses in which the debtor was an officer, director, partner, or managing executive of a corporation, partner in a partnership, sole proprietor, or was self-employed in a trade, profession, or other activity either full- or part-time within **six years** immediately preceding the commencement of this case, or in which the debtor owned 5 percent or more of the voting or equity securities within **six years** immediately preceding the commencement of this case.

If the debtor is a partnership, list the names, addresses, taxpayer identification numbers, nature of the businesses, and beginning and ending dates of all businesses in which the debtor was a partner or owned 5 percent or more of the voting or equity securities, within **six years** immediately preceding the commencement of this case.

If the debtor is a corporation, list the names, addresses, taxpayer identification numbers, nature of the businesses, and beginning and ending dates of all businesses in which the debtor was a partner or owned 5 percent or more of the voting or equity securities within **six years** immediately preceding the commencement of this case.

NAME	LAST FOUR DIGITS OF SOCIAL-SECURITY OR OTHER INDIVIDUAL TAXPAYER-I.D. NO. (ITIN)/ COMPLETE EIN	ADDRESS	NATURE OF BUSINESS	BEGINNING AND ENDING DATES
1015 Pacific Avenue, LLC	602543441	1015 Pacific Avenue Tacoma, WA 98401	Property Holding Company	September 28, 2005 through September 30, 2010
Maxwell's, LLC	602771494	405 North 6th Avenue Tacoma, WA 98402	Restaurant	October 16, 2007 through September 15, 2010
Thousand Oaks Trail Road, LLC	602868514	1201 Pacific Avenue PO Box 2171 Tacoma, WA 98401	Property Holding Company	September 8, 2008 through September 30, 2010
Grey Ghost Communications, LLC	602325685	728 Pacific Avenue PO Box 2242 Tacoma, WA 98401	Contractor	June 21, 2007 through June 21, 2008
Metropolitan Real Estate Development LLC	602353598	1201 Pacific Avenue PO Box 2171 Tacoma, WA 98401	Property Development Company	January 5, 2004 through April 4, 2011
MRD Construction, LLC	602662346	1201 Pacific Avenue PO Box 2171 Tacoma, WA 98401	Construction Company	October 6, 2006 through December 31, 2010
1902 South Yakima, LLC	602493299	1201 Pacific Avenue PO Box 2171 Tacoma, WA 98401	Property Holding Company	April 13, 2005 through April 30, 2008
216 Broadway, LLC	602436116	1201 Pacific Avenue PO Box 2171 Tacoma, WA 98401	Property Holding Company	October 11, 2004 through October 31, 2009
2358-2372 South Yakima Ave, LLC	602715681	1201 Pacific Avenue PO Box 2171 Tacoma, WA 98401	Property Holding Company	April 12, 2007 through April 30, 2011
25th and Yakima, LLC	602731904	1201 Pacific Avenue PO Box 2171 Tacoma, WA 98401	Property Holding Company	June 4, 2007 through June 30, 2008
314 North G Street, LLC	602501416	1201 Pacific Avenue PO Box 2171 Tacoma, WA 98401	Property Holding Company	May 9, 2005 through May 31, 2008
732 Broadway, LLC	602472009	1201 Pacific Avenue PO Box 2171 Tacoma, WA 98401	Property Holding Company	February 9, 2005 through February 28, 2007
Commencement Bay Acquisitions, LLC	602420706	1201 Pacific Avenue PO Box 2171 Tacoma, WA 98401	Property Holding Company	August 13, 2004 through August 31, 2005
Commencement Bay Towers, LLC	602449537	1201 Pacific Avenue PO Box 2171 Tacoma, WA 98401	Property Holding Company	November 29, 2004 November 30, 2005
Draper Capital, LLC	602731884	1201 Pacific Avenue PO Box 2171 Tacoma, WA 98401	Commercial Brokerage	June 4, 2007 through June 30, 2008
El Cubano, LLC	602825552	1201 Pacific Avenue PO Box 2171 Tacoma, WA 98401	Property Holding Company	April 21, 2008 through April 30, 2009

NAME	LAST FOUR DIGITS OF SOCIAL-SECURITY OR OTHER INDIVIDUAL TAXPAYER-I.D. NO. (ITIN)/ COMPLETE EIN	ADDRESS	NATURE OF BUSINESS	BEGINNING AND ENDING DATES
Granville Building Const. Co, LLC	602503868	1201 Pacific Avenue PO Box 2171 Tacoma, WA 98401	Construction Company	May 17, 2005 through May 31, 2008
Metropolitan Development Group of Tacoma	602568741	1201 Pacific Avenue PO Box 2171 Tacoma, WA 98401	Development Company	December 22, 2005 through December 31, 2009
North End Acquisitions, LLC	602429100	1201 Pacific Avenue PO Box 2171 Tacoma, WA 98401	Property Holding Company	September 15, 2004 through September 30, 2009
Urban Building Supply, LLC	602551113	1201 Pacific Avenue PO Box 2171 Tacoma, WA 98401	Building Supply Company	October 24, 2005 through October 31, 2007
Vantage Point, LLC	602520809	1201 Pacific Avenue PO Box 2171 Tacoma, WA 98401	Property Holding Company	July 13, 2005 through July 31, 2008
Element Developers/General Contractors	602414207	728 Pacific Avenue PO Box 2242 Tacoma, WA 98401	Development and Construction Company	July 21, 2004 through July 31, 2010
Action Towing & Recovery, LLC	602716319	728 Pacific Avenue PO Box 2242 Tacoma, WA 98401	Towing Company	April 13, 2007 through April 30, 2011
201 Broadway, LLC	602461179	1201 Pacific Avenue PO Box 2171 Tacoma, WA 98401	Property Holding Company	January 7, 2005 through January 31, 2010
201 Broadway, Unit A, LLC	602647185	1201 Pacific Avenue PO Box 2171 Tacoma, WA 98401	Property Holding Company	August 30, 2006 through August 31, 2011
314 North G Street, LLC	602501416	1201 Pacific Avenue PO Box 2171 Tacoma, WA 98401	Property Holding Company	May 9, 2005 through May 31, 2008
6220 Capitol highway, LLC	602532215	1201 Pacific Avenue PO Box 2171 Tacoma, WA 98401	Property Holding Company	September 2, 2005 through October 3, 2007
121-127 NW 6th Avenue, LLC		1201 Pacific Avenue PO Box 2171 Tacoma, WA 98401	Property Holding Company	September 15, 2008 through October 16, 2009
7001 1st Ave, LLC		1201 Pacific Ave PO Box 2171 Tacoma, WA 98401	Property Holding Company	September 15, 2008 through June 30, 2010
Contractors Building Equipment		and Supply, LLC 1201 Pacific Avenue PO Box 2171 Tacoma, WA 98401	Equipment Supply	March 23, 2006 through March 31, 2010
Interlaaken Properties, LLC	602461163	1201 Pacific Avenue PO Box 2171 Tacoma, WA 98401	Property Holding Company	December 1, 2004 through December 31, 2010
Granville Building, LLC	602450072	1201 Pacific Avenue PO Box 2171 Tacoma, WA 98401	Property Holding Company	December 1, 2004 through December 31, 2010

NAME	LAST FOUR DIGITS OF SOCIAL-SECURITY OR OTHER INDIVIDUAL TAXPAYER-I.D. NO. (ITIN)/ COMPLETE EIN	ADDRESS	NATURE OF BUSINESS	BEGINNING AND ENDING DATES
Hawks Landing I, LLC	602596367	PO Box 1096 Tacoma, WA 98401	Property Holding Company	March 1, 2006 through March 31, 2009
740 Esplanade, LLC	20-3268907	6900 E Cambelback Rd Vallecito, CA 95251	Property Holding Company	August 1, 2005 through September 1, 2007
5401 East Thoams Rd, LLC	20-4074985	6900 E Cambelback Rd Scottsdale, AZ 85251	Property Holding Company	January 10, 2006 through February 10, 2008
Arizona Landlord Services, LLC	26-0603251	6900 E Cambelback Rd Scottsdale, AZ 85251	Property Management Company	July 12, 2007 through August 12, 2009
Delano Place, LLC	20-4861408	6900 E Cambelback Rd Scottsdale, AZ 85251	Property Holding Company	May 25, 2006 through April 16, 2007
Builders Risk Surety & Bond Company, Inc	20-4269306		Bonding Company	February 6, 2006 through March 7, 2007

None ☐ b. Identify any business listed in response to subdivision a., above, that is "single asset real estate" as defined in 11 U.S.C. § 101.

NAME ADDRESS

The following questions are to be completed by every debtor that is a corporation or partnership and by any individual debtor who is or has been, within **six years** immediately preceding the commencement of this case, any of the following: an officer, director, managing executive, or owner of more than 5 percent of the voting or equity securities of a corporation; a partner, other than a limited partner, of a partnership, a sole proprietor, or self-employed in a trade, profession, or other activity, either full- or part-time.

(An individual or joint debtor should complete this portion of the statement only if the debtor is or has been in business, as defined above, within six years immediately preceding the commencement of this case. A debtor who has not been in business within those six years should go directly to the signature page.)

19. Books, records and financial statements

None ☐ a. List all bookkeepers and accountants who within **two years** immediately preceding the filing of this bankruptcy case kept or supervised the keeping of books of account and records of the debtor.

NAME AND ADDRESS DATES SERVICES RENDERED

None ☐ b. List all firms or individuals who within the **two years** immediately preceding the filing of this bankruptcy case have audited the books of account and records, or prepared a financial statement of the debtor.

NAME ADDRESS DATES SERVICES RENDERED

None ☐ c. List all firms or individuals who at the time of the commencement of this case were in possession of the books of account and records of the debtor. If any of the books of account and records are not available, explain.

NAME ADDRESS

None ☐ d. List all financial institutions, creditors and other parties, including mercantile and trade agencies, to whom a financial statement was issued by the debtor within **two years** immediately preceding the commencement of this case.

NAME AND ADDRESS DATE ISSUED

20. Inventories

- None ☐ a. List the dates of the last two inventories taken of your property, the name of the person who supervised the taking of each inventory, and the dollar amount and basis of each inventory.

DATE OF INVENTORY	INVENTORY SUPERVISOR	DOLLAR AMOUNT OF INVENTORY (Specify cost, market or other basis)
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- None ☐ b. List the name and address of the person having possession of the records of each of the inventories reported in a., above.

DATE OF INVENTORY	NAME AND ADDRESSES OF CUSTODIAN OF INVENTORY RECORDS
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21. Current Partners, Officers, Directors and Shareholders

- None ☐ a. If the debtor is a partnership, list the nature and percentage of partnership interest of each member of the partnership.

NAME AND ADDRESS	NATURE OF INTEREST	PERCENTAGE OF INTEREST
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- None ☐ b. If the debtor is a corporation, list all officers and directors of the corporation, and each stockholder who directly or indirectly owns, controls, or holds 5 percent or more of the voting or equity securities of the corporation.

NAME AND ADDRESS	TITLE	NATURE AND PERCENTAGE OF STOCK OWNERSHIP
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22. Former partners, officers, directors and shareholders

- None ☐ a. If the debtor is a partnership, list each member who withdrew from the partnership within **one year** immediately preceding the commencement of this case.

NAME	ADDRESS	DATE OF WITHDRAWAL
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- None ☐ b. If the debtor is a corporation, list all officers, or directors whose relationship with the corporation terminated within **one year** immediately preceding the commencement of this case.

NAME AND ADDRESS	TITLE	DATE OF TERMINATION
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23. Withdrawals from a partnership or distributions by a corporation

- None ☐ If the debtor is a partnership or corporation, list all withdrawals or distributions credited or given to an insider, including compensation in any form, bonuses, loans, stock redemptions, options exercised and any other perquisite during **one year** immediately preceding the commencement of this case.

NAME & ADDRESS OF RECIPIENT, RELATIONSHIP TO DEBTOR	DATE AND PURPOSE OF WITHDRAWAL	AMOUNT OF MONEY OR DESCRIPTION AND VALUE OF PROPERTY
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24. Tax Consolidation Group.

- None ☐ If the debtor is a corporation, list the name and federal taxpayer identification number of the parent corporation of any consolidated group for tax purposes of which the debtor has been a member at any time within **six years** immediately preceding the commencement of the case.

NAME OF PARENT CORPORATION	TAXPAYER IDENTIFICATION NUMBER (EIN)
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25. Pension Funds.

None If the debtor is not an individual, list the name and federal taxpayer-identification number of any pension fund to which the debtor, as an
■ employer, has been responsible for contributing at any time within **six years** immediately preceding the commencement of the case.

NAME OF PENSION FUND

TAXPAYER IDENTIFICATION NUMBER (EIN)

* * * * *

DECLARATION UNDER PENALTY OF PERJURY BY INDIVIDUAL DEBTOR

I declare under penalty of perjury that I have read the answers contained in the foregoing statement of financial affairs and any attachments thereto and that they are true and correct.

Date April 18, 2014

Signature /s/ Casey Ray Ingels
Casey Ray Ingels
Debtor

Penalty for making a false statement: Fine of up to \$500,000 or imprisonment for up to 5 years, or both. 18 U.S.C. §§ 152 and 3571

EXHIBIT B

United States Bankruptcy Court
Western District of Washington

In re Casey Ray Ingels

Debtor(s)

Case No. 14-10421Chapter 7

STATEMENT OF FINANCIAL AFFAIRS - AMENDED

This statement is to be completed by every debtor. Spouses filing a joint petition may file a single statement on which the information for both spouses is combined. If the case is filed under chapter 12 or chapter 13, a married debtor must furnish information for both spouses whether or not a joint petition is filed, unless the spouses are separated and a joint petition is not filed. An individual debtor engaged in business as a sole proprietor, partner, family farmer, or self-employed professional, should provide the information requested on this statement concerning all such activities as well as the individual's personal affairs. To indicate payments, transfers and the like to minor children, state the child's initials and the name and address of the child's parent or guardian, such as "A.B., a minor child, by John Doe, guardian." Do not disclose the child's name. See, 11 U.S.C. § 112; Fed. R. Bankr. P. 1007(m).

Questions 1 - 18 are to be completed by all debtors. Debtors that are or have been in business, as defined below, also must complete Questions 19 - 25. If the answer to an applicable question is "None," mark the box labeled "None." If additional space is needed for the answer to any question, use and attach a separate sheet properly identified with the case name, case number (if known), and the number of the question.

DEFINITIONS

"In business." A debtor is "in business" for the purpose of this form if the debtor is a corporation or partnership. An individual debtor is "in business" for the purpose of this form if the debtor is or has been, within six years immediately preceding the filing of this bankruptcy case, any of the following: an officer, director, managing executive, or owner of 5 percent or more of the voting or equity securities of a corporation; a partner, other than a limited partner, of a partnership; a sole proprietor or self-employed full-time or part-time. An individual debtor also may be "in business" for the purpose of this form if the debtor engages in a trade, business, or other activity, other than as an employee, to supplement income from the debtor's primary employment.

"Insider." The term "insider" includes but is not limited to: relatives of the debtor; general partners of the debtor and their relatives; corporations of which the debtor is an officer, director, or person in control; officers, directors, and any persons in control of a corporate debtor and their relatives; affiliates of the debtor and insiders of such affiliates; and any managing agent of the debtor. 11 U.S.C. § 101(2), (31).

1. Income from employment or operation of business

None

☐

State the gross amount of income the debtor has received from employment, trade, or profession, or from operation of the debtor's business, including part-time activities either as an employee or in independent trade or business, from the beginning of this calendar year to the date this case was commenced. State also the gross amounts received during the **two years** immediately preceding this calendar year. (A debtor that maintains, or has maintained, financial records on the basis of a fiscal rather than a calendar year may report fiscal year income. Identify the beginning and ending dates of the debtor's fiscal year.) If a joint petition is filed, state income for each spouse separately. (Married debtors filing under chapter 12 or chapter 13 must state income of both spouses whether or not a joint petition is filed, unless the spouses are separated and a joint petition is not filed.)

AMOUNT**\$7,000.00****SOURCE**

2014 YTD: Debtor Tactical Tailor Employment Income. Income earned through date of filing was \$7,000; income earned through 3/30/14 is \$23,115.39.

\$50,000.00**2013: Debtor 1099 Contractor Income****\$50,000.00****2012: Debtor 1099 Contractor Income**

2. Income other than from employment or operation of business

None

☐

State the amount of income received by the debtor other than from employment, trade, profession, or operation of the debtor's business during the **two years** immediately preceding the commencement of this case. Give particulars. If a joint petition is filed, state income for each spouse separately. (Married debtors filing under chapter 12 or chapter 13 must state income for each spouse whether or not a joint petition is filed, unless the spouses are separated and a joint petition is not filed.)

AMOUNT**\$1,333.00****SOURCE****2014 YTD Department of Veteran's Affairs**

AMOUNT
\$15,600.00
\$15,600.00

SOURCE
2013 Department of Veteran's Affairs
2012 Department of Veteran's Affairs

3. Payments to creditors

None ☒ Complete a. or b., as appropriate, and c.

a. *Individual or joint debtor(s) with primarily consumer debts:* List all payments on loans, installment purchases of goods or services, and other debts to any creditor made within **90 days** immediately preceding the commencement of this case unless the aggregate value of all property that constitutes or is affected by such transfer is less than \$600. Indicate with an asterisk (*) any payments that were made to a creditor on account of a domestic support obligation or as part of an alternative repayment schedule under a plan by an approved nonprofit budgeting and credit counseling agency. (Married debtors filing under chapter 12 or chapter 13 must include payments by either or both spouses whether or not a joint petition is filed, unless the spouses are separated and a joint petition is not filed.)

NAME AND ADDRESS OF CREDITOR	DATES OF PAYMENTS	AMOUNT PAID	AMOUNT STILL OWING
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None ☒ b. *Debtor whose debts are not primarily consumer debts:* List each payment or other transfer to any creditor made within **90 days** immediately preceding the commencement of the case unless the aggregate value of all property that constitutes or is affected by such transfer is less than \$6,225*. If the debtor is an individual, indicate with an asterisk (*) any payments that were made to a creditor on account of a domestic support obligation or as part of an alternative repayment schedule under a plan by an approved nonprofit budgeting and credit counseling agency. (Married debtors filing under chapter 12 or chapter 13 must include payments and other transfers by either or both spouses whether or not a joint petition is filed, unless the spouses are separated and a joint petition is not filed.)

NAME AND ADDRESS OF CREDITOR	DATES OF PAYMENTS/ TRANSFERS	AMOUNT PAID OR VALUE OF TRANSFERS	AMOUNT STILL OWING
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None ☒ c. *All debtors:* List all payments made within **one year** immediately preceding the commencement of this case to or for the benefit of creditors who are or were insiders. (Married debtors filing under chapter 12 or chapter 13 must include payments by either or both spouses whether or not a joint petition is filed, unless the spouses are separated and a joint petition is not filed.)

NAME AND ADDRESS OF CREDITOR AND RELATIONSHIP TO DEBTOR	DATE OF PAYMENT	AMOUNT PAID	AMOUNT STILL OWING
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4. Suits and administrative proceedings, executions, garnishments and attachments

None ☐ a. List all suits and administrative proceedings to which the debtor is or was a party within **one year** immediately preceding the filing of this bankruptcy case. (Married debtors filing under chapter 12 or chapter 13 must include information concerning either or both spouses whether or not a joint petition is filed, unless the spouses are separated and a joint petition is not filed.)

CAPTION OF SUIT AND CASE NUMBER	NATURE OF PROCEEDING	COURT OR AGENCY AND LOCATION	STATUS OR DISPOSITION
10-2-13923-6	Walter Sharp vs. Sharp Properties LLC, Metropolitan Real Estate Development LLC, Umpqua Bank	Superior Court of the State of Washington Tacoma, Washington	
10-2-07535-1	BANNER BANK VS. 2358-2372 SOUTH YAKIMA AVENUE LLC	Pierce County Superior Court Pierce County, WA	Settled

* Amount subject to adjustment on 4/01/16, and every three years thereafter with respect to cases commenced on or after the date of adjustment.

CAPTION OF SUIT AND CASE NUMBER	NATURE OF PROCEEDING	COURT OR AGENCY AND LOCATION	STATUS OR DISPOSITION
10-2-13699-7	NORTHWEST CASCADE INC. VS. GRANVILLE A BRINKMAN	Pierce County Superior Court Pierce County, WA	Settled
11-2-08880-0	OWENS MORTGAGE INVESTMENT FUND VS. 5401 EAST THOMAS RD LLC	Pierce County Superior Court Pierce County, WA	Pending
13-2-12208-7	UMPQUA BANK VS. CASEY INGELS	Pierce County Superior Court Pierce County, WA	Pending
11-2-08478-2	UNION BANK NA VS. INTERLAAKEN PROPERTIES LLC	Pierce County Superior Court Pierce County, WA	Pending
10-2-13923-6	WALTER SHARP VS. SHARP PROPERTIES LLC	Pierce County Superior Court Pierce County, WA	Settled
11-2-15069-6	2501 HAYDEN LLC VS. CASEY R INGELS	Pierce County Superior Court Pierce County, WA	Pending
13-2-05726-9	CASEY R INGELS VS. FORECAST APPROACH LLC	Pierce County Superior Court Pierce County, WA	Dismissed on 1/27/14
10-2-08348-6	CASEY R INGELS VS. FRONTIER FINANCIAL CORPORATION	Pierce County Superior Court Pierce County, WA	Pending
11-2-05043-8	UMPQUA BANK VS. MAXWELLS LLC	Pierce County Superior Court Pierce County, WA	
CV-2010-010933	2501 HAYDEN LLC VS. CASEY R INGELS	Maricopa County Court Maricopa County, AZ	Pending
CV 2010-006444	OWENS MORTGAGE INVESTMENT FUND VS. 5401 EAST THOMAS RD LLC	Maricopa County Superior Court Maricopa County, Arizona	Judgment
CV-2011-015013	City National Bank v. Ingels	Maricopa County Superior Court	Pending
CV-2011-091685	Solstice Condominium Assoc. v. Ingels	Maricopa County Superior Court	Pending

CAPTION OF SUIT
AND CASE NUMBER
13-2-05725-1

NATURE OF
PROCEEDING
**Case Element
Construction 7
Development v.
2358-2372 South
Yakima, Ave**

COURT OR AGENCY
AND LOCATION
Pierce County Superior Court

STATUS OR
DISPOSITION
**Dicharged in
Bankruptcy**

None ☐ b. Describe all property that has been attached, garnished or seized under any legal or equitable process within **one year** immediately preceding the commencement of this case. (Married debtors filing under chapter 12 or chapter 13 must include information concerning property of either or both spouses whether or not a joint petition is filed, unless the spouses are separated and a joint petition is not filed.)

NAME AND ADDRESS OF PERSON FOR WHOSE
BENEFIT PROPERTY WAS SEIZED

DATE OF SEIZURE

DESCRIPTION AND VALUE OF
PROPERTY

5. Repossessions, foreclosures and returns

None ☐ List all property that has been repossessed by a creditor, sold at a foreclosure sale, transferred through a deed in lieu of foreclosure or returned to the seller, within **one year** immediately preceding the commencement of this case. (Married debtors filing under chapter 12 or chapter 13 must include information concerning property of either or both spouses whether or not a joint petition is filed, unless the spouses are separated and a joint petition is not filed.)

NAME AND ADDRESS OF
CREDITOR OR SELLER

DATE OF REPOSSESSION,
FORECLOSURE SALE,
TRANSFER OR RETURN

DESCRIPTION AND VALUE OF
PROPERTY

6. Assignments and receiverships

None ☐ a. Describe any assignment of property for the benefit of creditors made within **120 days** immediately preceding the commencement of this case. (Married debtors filing under chapter 12 or chapter 13 must include any assignment by either or both spouses whether or not a joint petition is filed, unless the spouses are separated and a joint petition is not filed.)

NAME AND ADDRESS OF ASSIGNEE

DATE OF
ASSIGNMENT

TERMS OF ASSIGNMENT OR SETTLEMENT

None ☐ b. List all property which has been in the hands of a custodian, receiver, or court-appointed official within **one year** immediately preceding the commencement of this case. (Married debtors filing under chapter 12 or chapter 13 must include information concerning property of either or both spouses whether or not a joint petition is filed, unless the spouses are separated and a joint petition is not filed.)

NAME AND ADDRESS
OF CUSTODIAN

NAME AND LOCATION
OF COURT
CASE TITLE & NUMBER

DATE OF
ORDER

DESCRIPTION AND VALUE OF
PROPERTY

7. Gifts

None ☐ List all gifts or charitable contributions made within **one year** immediately preceding the commencement of this case except ordinary and usual gifts to family members aggregating less than \$200 in value per individual family member and charitable contributions aggregating less than \$100 per recipient. (Married debtors filing under chapter 12 or chapter 13 must include gifts or contributions by either or both spouses whether or not a joint petition is filed, unless the spouses are separated and a joint petition is not filed.)

NAME AND ADDRESS OF
PERSON OR ORGANIZATION

RELATIONSHIP TO
DEBTOR, IF ANY

DATE OF GIFT

DESCRIPTION AND
VALUE OF GIFT

8. Losses

- None ☒ List all losses from fire, theft, other casualty or gambling within **one year** immediately preceding the commencement of this case or since the commencement of this case. (Married debtors filing under chapter 12 or chapter 13 must include losses by either or both spouses whether or not a joint petition is filed, unless the spouses are separated and a joint petition is not filed.)

DESCRIPTION AND VALUE OF PROPERTY	DESCRIPTION OF CIRCUMSTANCES AND, IF LOSS WAS COVERED IN WHOLE OR IN PART BY INSURANCE, GIVE PARTICULARS	DATE OF LOSS
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9. Payments related to debt counseling or bankruptcy

- None ☐ List all payments made or property transferred by or on behalf of the debtor to any persons, including attorneys, for consultation concerning debt consolidation, relief under the bankruptcy law or preparation of the petition in bankruptcy within **one year** immediately preceding the commencement of this case.

NAME AND ADDRESS OF PAYEE	DATE OF PAYMENT, NAME OF PAYER IF OTHER THAN DEBTOR	AMOUNT OF MONEY OR DESCRIPTION AND VALUE OF PROPERTY
Shillito & Giske, P.S. 1919 North Pearl Street Ste C-2 Tacoma, WA 98406	December 31, 2013	\$3,500.00
Law Office of Noel Shillito 1919 North Pearl Street Ste C-2 Tacoma, WA 98406	April 15, 2014	\$2,500.00

10. Other transfers

- None ☒ a. List all other property, other than property transferred in the ordinary course of the business or financial affairs of the debtor, transferred either absolutely or as security within **two years** immediately preceding the commencement of this case. (Married debtors filing under chapter 12 or chapter 13 must include transfers by either or both spouses whether or not a joint petition is filed, unless the spouses are separated and a joint petition is not filed.)

NAME AND ADDRESS OF TRANSFEREE, RELATIONSHIP TO DEBTOR	DATE	DESCRIBE PROPERTY TRANSFERRED AND VALUE RECEIVED
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- None ☒ b. List all property transferred by the debtor within **ten years** immediately preceding the commencement of this case to a self-settled trust or similar device of which the debtor is a beneficiary.

NAME OF TRUST OR OTHER DEVICE	DATE(S) OF TRANSFER(S)	AMOUNT OF MONEY OR DESCRIPTION AND VALUE OF PROPERTY OR DEBTOR'S INTEREST IN PROPERTY
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11. Closed financial accounts

- None ☒ List all financial accounts and instruments held in the name of the debtor or for the benefit of the debtor which were closed, sold, or otherwise transferred within **one year** immediately preceding the commencement of this case. Include checking, savings, or other financial accounts, certificates of deposit, or other instruments; shares and share accounts held in banks, credit unions, pension funds, cooperatives, associations, brokerage houses and other financial institutions. (Married debtors filing under chapter 12 or chapter 13 must include information concerning accounts or instruments held by or for either or both spouses whether or not a joint petition is filed, unless the spouses are separated and a joint petition is not filed.)

NAME AND ADDRESS OF INSTITUTION	TYPE OF ACCOUNT, LAST FOUR DIGITS OF ACCOUNT NUMBER, AND AMOUNT OF FINAL BALANCE	AMOUNT AND DATE OF SALE OR CLOSING
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12. Safe deposit boxes

None

☐

List each safe deposit or other box or depository in which the debtor has or had securities, cash, or other valuables within **one year** immediately preceding the commencement of this case. (Married debtors filing under chapter 12 or chapter 13 must include boxes or depositories of either or both spouses whether or not a joint petition is filed, unless the spouses are separated and a joint petition is not filed.)

NAME AND ADDRESS OF BANK OR OTHER DEPOSITORY	NAMES AND ADDRESSES OF THOSE WITH ACCESS TO BOX OR DEPOSITORY	DESCRIPTION OF CONTENTS	DATE OF TRANSFER OR SURRENDER, IF ANY
Chase Bank	N/A	None	N/A

13. Setoffs

None

☒

List all setoffs made by any creditor, including a bank, against a debt or deposit of the debtor within **90 days** preceding the commencement of this case. (Married debtors filing under chapter 12 or chapter 13 must include information concerning either or both spouses whether or not a joint petition is filed, unless the spouses are separated and a joint petition is not filed.)

NAME AND ADDRESS OF CREDITOR	DATE OF SETOFF	AMOUNT OF SETOFF
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14. Property held for another person

None

☐

List all property owned by another person that the debtor holds or controls.

NAME AND ADDRESS OF OWNER	DESCRIPTION AND VALUE OF PROPERTY	LOCATION OF PROPERTY
?	2005 Ford F150 Truck	Debtor's Residence

15. Prior address of debtor

None

☐

If the debtor has moved within **three years** immediately preceding the commencement of this case, list all premises which the debtor occupied during that period and vacated prior to the commencement of this case. If a joint petition is filed, report also any separate address of either spouse.

ADDRESS	NAME USED	DATES OF OCCUPANCY
9830 Dekoven Drive SW Lakewood, WA	Casey Ray Ingels	Intermittent 2011 to present
17011 South Vaughn Road KPN Vaughn WA 98394-0000	Casey Ray Ingels	Intermittent 2009, 2010, 2013, 2014
1225 North Yakima Tacoma WA 98403-0000	Casey Ray Ingels	2009, 2010, 2011
207 Broadway #500 Tacoma WA 98402-0000	Casey Ray Ingels	2008, 2010, 2013
3393 East Vallejo Court Gilbert AZ 85298-0000	Casey Ray Ingels	2006 - 2011
201 Broadway #A Tacoma WA 98401-0000	Casey Ray Ingels	2005 - 2006

16. Spouses and Former Spouses

- None ☐ If the debtor resides or resided in a community property state, commonwealth, or territory (including Alaska, Arizona, California, Idaho, Louisiana, Nevada, New Mexico, Puerto Rico, Texas, Washington, or Wisconsin) within **eight years** immediately preceding the commencement of the case, identify the name of the debtor's spouse and of any former spouse who resides or resided with the debtor in the community property state.

NAME

Former spouse, Gwen Ingels. Decree of Dissolution entered in Lincoln County Superior Court under Case No. 09-3-00283-0 on June 8, 2009.

17. Environmental Information.

For the purpose of this question, the following definitions apply:

"Environmental Law" means any federal, state, or local statute or regulation regulating pollution, contamination, releases of hazardous or toxic substances, wastes or material into the air, land, soil, surface water, groundwater, or other medium, including, but not limited to, statutes or regulations regulating the cleanup of these substances, wastes, or material.

"Site" means any location, facility, or property as defined under any Environmental Law, whether or not presently or formerly owned or operated by the debtor, including, but not limited to, disposal sites.

"Hazardous Material" means anything defined as a hazardous waste, hazardous substance, toxic substance, hazardous material, pollutant, or contaminant or similar term under an Environmental Law

- None ☒ a. List the name and address of every site for which the debtor has received notice in writing by a governmental unit that it may be liable or potentially liable under or in violation of an Environmental Law. Indicate the governmental unit, the date of the notice, and, if known, the Environmental Law:

SITE NAME AND ADDRESS	NAME AND ADDRESS OF GOVERNMENTAL UNIT	DATE OF NOTICE	ENVIRONMENTAL LAW
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- None ☒ b. List the name and address of every site for which the debtor provided notice to a governmental unit of a release of Hazardous Material. Indicate the governmental unit to which the notice was sent and the date of the notice.

SITE NAME AND ADDRESS	NAME AND ADDRESS OF GOVERNMENTAL UNIT	DATE OF NOTICE	ENVIRONMENTAL LAW
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- None ☒ c. List all judicial or administrative proceedings, including settlements or orders, under any Environmental Law with respect to which the debtor is or was a party. Indicate the name and address of the governmental unit that is or was a party to the proceeding, and the docket number.

NAME AND ADDRESS OF GOVERNMENTAL UNIT	DOCKET NUMBER	STATUS OR DISPOSITION
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18. Nature, location and name of business

- None ☐ a. *If the debtor is an individual*, list the names, addresses, taxpayer identification numbers, nature of the businesses, and beginning and ending dates of all businesses in which the debtor was an officer, director, partner, or managing executive of a corporation, partner in a partnership, sole proprietor, or was self-employed in a trade, profession, or other activity either full- or part-time within **six years** immediately preceding the commencement of this case, or in which the debtor owned 5 percent or more of the voting or equity securities within **six years** immediately preceding the commencement of this case.

If the debtor is a partnership, list the names, addresses, taxpayer identification numbers, nature of the businesses, and beginning and ending dates of all businesses in which the debtor was a partner or owned 5 percent or more of the voting or equity securities, within **six years** immediately preceding the commencement of this case.

If the debtor is a corporation, list the names, addresses, taxpayer identification numbers, nature of the businesses, and beginning and ending dates of all businesses in which the debtor was a partner or owned 5 percent or more of the voting or equity securities within **six years** immediately preceding the commencement of this case.

NAME	LAST FOUR DIGITS OF SOCIAL-SECURITY OR OTHER INDIVIDUAL TAXPAYER-I.D. NO. (ITIN)/ COMPLETE EIN	ADDRESS	NATURE OF BUSINESS	BEGINNING AND ENDING DATES
1015 Pacific Avenue, LLC	602543441	1015 Pacific Avenue Tacoma, WA 98401	Property Holding Company	September 28, 2005 through September 30, 2010
Maxwell's, LLC	602771494	405 North 6th Avenue Tacoma, WA 98402	Restaurant	October 16, 2007 through September 15, 2010
Thousand Oaks Trail Road, LLC	602868514	1201 Pacific Avenue PO Box 2171 Tacoma, WA 98401	Property Holding Company	September 8, 2008 through September 30, 2010
Grey Ghost Communications, LLC	602325685	728 Pacific Avenue PO Box 2242 Tacoma, WA 98401	Contractor	June 21, 2007 through June 21, 2008
Metropolitan Real Estate Development LLC	602353598	1201 Pacific Avenue PO Box 2171 Tacoma, WA 98401	Property Development Company	January 5, 2004 through April 4, 2011
MRD Construction, LLC	602662346	1201 Pacific Avenue PO Box 2171 Tacoma, WA 98401	Construction Company	October 6, 2006 through December 31, 2010
1902 South Yakima, LLC	602493299	1201 Pacific Avenue PO Box 2171 Tacoma, WA 98401	Property Holding Company	April 13, 2005 through April 30, 2008
216 Broadway, LLC	602436116	1201 Pacific Avenue PO Box 2171 Tacoma, WA 98401	Property Holding Company	October 11, 2004 through October 31, 2009
2358-2372 South Yakima Ave, LLC	602715681	1201 Pacific Avenue PO Box 2171 Tacoma, WA 98401	Property Holding Company	April 12, 2007 through April 30, 2011
25th and Yakima, LLC	602731904	1201 Pacific Avenue PO Box 2171 Tacoma, WA 98401	Property Holding Company	June 4, 2007 through June 30, 2008
314 North G Street, LLC	602501416	1201 Pacific Avenue PO Box 2171 Tacoma, WA 98401	Property Holding Company	May 9, 2005 through May 31, 2008
732 Broadway, LLC	602472009	1201 Pacific Avenue PO Box 2171 Tacoma, WA 98401	Property Holding Company	February 9, 2005 through February 28, 2007
Commencement Bay Acquisitions, LLC	602420706	1201 Pacific Avenue PO Box 2171 Tacoma, WA 98401	Property Holding Company	August 13, 2004 through August 31, 2005
Commencement Bay Towers, LLC	602449537	1201 Pacific Avenue PO Box 2171 Tacoma, WA 98401	Property Holding Company	November 29, 2004 November 30, 2005
Draper Capital, LLC	602731884	1201 Pacific Avenue PO Box 2171 Tacoma, WA 98401	Commercial Brokerage	June 4, 2007 through June 30, 2008
El Cubano, LLC	602825552	1201 Pacific Avenue PO Box 2171 Tacoma, WA 98401	Property Holding Company	April 21, 2008 through April 30, 2009

NAME	LAST FOUR DIGITS OF SOCIAL-SECURITY OR OTHER INDIVIDUAL TAXPAYER-I.D. NO. (TTIN)/ COMPLETE EIN	ADDRESS	NATURE OF BUSINESS	BEGINNING AND ENDING DATES
Granville Building Const. Co, LLC	602503868	1201 Pacific Avenue PO Box 2171 Tacoma, WA 98401	Construction Company	May 17, 2005 through May 31, 2008
Metropolitan Development Group of Tacoma	602568741	1201 Pacific Avenue PO Box 2171 Tacoma, WA 98401	Development Company	December 22, 2005 through December 31, 2009
North End Acquisitions, LLC	602429100	1201 Pacific Avenue PO Box 2171 Tacoma, WA 98401	Property Holding Company	September 15, 2004 through September 30, 2009
Urban Building Supply, LLC	602551113	1201 Pacific Avenue PO Box 2171 Tacoma, WA 98401	Building Supply Company	October 24, 2005 through October 31, 2007
Vantage Point, LLC	602520809	1201 Pacific Avenue PO Box 2171 Tacoma, WA 98401	Property Holding Company	July 13, 2005 through July 31, 2008
Element Developers/General Contractors	602414207	728 Pacific Avenue PO Box 2242 Tacoma, WA 98401	Development and Construction Company	July 21, 2004 through July 31, 2010
Action Towing & Recovery, LLC	602716319	728 Pacific Avenue PO Box 2242 Tacoma, WA 98401	Towing Company	April 13, 2007 through April 30, 2011
201 Broadway, LLC	602461179	1201 Pacific Avenue PO Box 2171 Tacoma, WA 98401	Property Holding Company	January 7, 2005 through January 31, 2010
201 Broadway, Unit A, LLC	602647185	1201 Pacific Avenue PO Box 2171 Tacoma, WA 98401	Property Holding Company	August 30, 2006 through August 31, 2011
314 North G Street, LLC	602501416	1201 Pacific Avenue PO Box 2171 Tacoma, WA 98401	Property Holding Company	May 9, 2005 through May 31, 2008
6220 Capitol highway, LLC	602532215	1201 Pacific Avenue PO Box 2171 Tacoma, WA 98401	Property Holding Company	September 2, 2005 through October 3, 2007
121-127 NW 6th Avenue, LLC		1201 Pacific Avenue PO Box 2171 Tacoma, WA 98401	Property Holding Company	September 15, 2008 through October 16, 2009
7001 1st Ave, LLC		1201 Pacific Ave PO Box 2171 Tacoma, WA 98401	Property Holding Company	September 15, 2008 through June 30, 2010
Contractors Building Equipment		and Supply, LLC 1201 Pacific Avenue PO Box 2171 Tacoma, WA 98401	Equipment Supply	March 23, 2006 through March 31, 2010
Interlaaken Properties, LLC	602461163	1201 Pacific Avenue PO Box 2171 Tacoma, WA 98401	Property Holding Company	December 1, 2004 through December 31, 2010
Granville Building, LLC	602450072	1201 Pacific Avenue PO Box 2171 Tacoma, WA 98401	Property Holding Company	December 1, 2004 through December 31, 2010

NAME	LAST FOUR DIGITS OF SOCIAL-SECURITY OR OTHER INDIVIDUAL TAXPAYER-I.D. NO. (ITIN)/ COMPLETE EIN	ADDRESS	NATURE OF BUSINESS	BEGINNING AND ENDING DATES
Hawks Landing I, LLC	602596367	PO Box 1096 Tacoma, WA 98401	Property Holding Company	March 1, 2006 through March 31, 2009
740 Esplanade, LLC	20-3268907	6900 E Cambelback Rd Vallecito, CA 95251	Property Holding Company	August 1, 2005 through September 1, 2007
5401 East Thoams Rd, LLC	20-4074985	6900 E Cambelback Rd Scottsdale, AZ 85251	Property Holding Company	January 10, 2006 through February 10, 2008
Arizona Landlord Services, LLC	26-0603251	6900 E Cambelback Rd Scottsdale, AZ 85251	Property Management Company	July 12, 2007 through August 12, 2009
Delano Place, LLC	20-4861408	6900 E Cambelback Rd Scottsdale, AZ 85251	Property Holding Company	May 25, 2006 through April 16, 2007
Builders Risk Surety & Bond Company, Inc	20-4269306		Bonding Company	February 6, 2006 through March 7, 2007

None ☐ b. Identify any business listed in response to subdivision a., above, that is "single asset real estate" as defined in 11 U.S.C. § 101.

NAME

ADDRESS

The following questions are to be completed by every debtor that is a corporation or partnership and by any individual debtor who is or has been, within **six years** immediately preceding the commencement of this case, any of the following: an officer, director, managing executive, or owner of more than 5 percent of the voting or equity securities of a corporation; a partner, other than a limited partner, of a partnership, a sole proprietor, or self-employed in a trade, profession, or other activity, either full- or part-time.

(An individual or joint debtor should complete this portion of the statement only if the debtor is or has been in business, as defined above, within six years immediately preceding the commencement of this case. A debtor who has not been in business within those six years should go directly to the signature page.)

19. Books, records and financial statements

None ☐ a. List all bookkeepers and accountants who within **two years** immediately preceding the filing of this bankruptcy case kept or supervised the keeping of books of account and records of the debtor.

NAME AND ADDRESS

DATES SERVICES RENDERED

None ☐ b. List all firms or individuals who within the **two years** immediately preceding the filing of this bankruptcy case have audited the books of account and records, or prepared a financial statement of the debtor.

NAME

ADDRESS

DATES SERVICES RENDERED

None ☐ c. List all firms or individuals who at the time of the commencement of this case were in possession of the books of account and records of the debtor. If any of the books of account and records are not available, explain.

NAME

ADDRESS

None ☐ d. List all financial institutions, creditors and other parties, including mercantile and trade agencies, to whom a financial statement was issued by the debtor within **two years** immediately preceding the commencement of this case.

NAME AND ADDRESS

DATE ISSUED

20. Inventories

- None ☐ a. List the dates of the last two inventories taken of your property, the name of the person who supervised the taking of each inventory, and the dollar amount and basis of each inventory.

DATE OF INVENTORY	INVENTORY SUPERVISOR	DOLLAR AMOUNT OF INVENTORY (Specify cost, market or other basis)
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- None ☐ b. List the name and address of the person having possession of the records of each of the inventories reported in a., above.

DATE OF INVENTORY	NAME AND ADDRESSES OF CUSTODIAN OF INVENTORY RECORDS
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21. Current Partners, Officers, Directors and Shareholders

- None ☐ a. If the debtor is a partnership, list the nature and percentage of partnership interest of each member of the partnership.

NAME AND ADDRESS	NATURE OF INTEREST	PERCENTAGE OF INTEREST
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- None ☐ b. If the debtor is a corporation, list all officers and directors of the corporation, and each stockholder who directly or indirectly owns, controls, or holds 5 percent or more of the voting or equity securities of the corporation.

NAME AND ADDRESS	TITLE	NATURE AND PERCENTAGE OF STOCK OWNERSHIP
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22. Former partners, officers, directors and shareholders

- None ☐ a. If the debtor is a partnership, list each member who withdrew from the partnership within **one year** immediately preceding the commencement of this case.

NAME	ADDRESS	DATE OF WITHDRAWAL
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- None ☐ b. If the debtor is a corporation, list all officers, or directors whose relationship with the corporation terminated within **one year** immediately preceding the commencement of this case.

NAME AND ADDRESS	TITLE	DATE OF TERMINATION
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23. Withdrawals from a partnership or distributions by a corporation

- None ☐ If the debtor is a partnership or corporation, list all withdrawals or distributions credited or given to an insider, including compensation in any form, bonuses, loans, stock redemptions, options exercised and any other perquisite during **one year** immediately preceding the commencement of this case.

NAME & ADDRESS OF RECIPIENT, RELATIONSHIP TO DEBTOR	DATE AND PURPOSE OF WITHDRAWAL	AMOUNT OF MONEY OR DESCRIPTION AND VALUE OF PROPERTY
-----------------------------------------------------------	-----------------------------------	------------------------------------------------------------

24. Tax Consolidation Group.

- None ☐ If the debtor is a corporation, list the name and federal taxpayer identification number of the parent corporation of any consolidated group for tax purposes of which the debtor has been a member at any time within **six years** immediately preceding the commencement of the case.

NAME OF PARENT CORPORATION	TAXPAYER IDENTIFICATION NUMBER (EIN)
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25. Pension Funds.

None If the debtor is not an individual, list the name and federal taxpayer-identification number of any pension fund to which the debtor, as an
■ employer, has been responsible for contributing at any time within **six years** immediately preceding the commencement of the case.

NAME OF PENSION FUND

TAXPAYER IDENTIFICATION NUMBER (EIN)

DECLARATION UNDER PENALTY OF PERJURY BY INDIVIDUAL DEBTOR

I declare under penalty of perjury that I have read the answers contained in the foregoing statement of financial affairs and any attachments thereto and that they are true and correct.

Date May 14, 2014

Signature /s/ Casey Ray Ingels
Casey Ray Ingels
Debtor

Penalty for making a false statement: Fine of up to \$500,000 or imprisonment for up to 5 years, or both. 18 U.S.C. §§ 152 and 3571